# A FINANCIAL IMPACT ANALYSIS - SACKVILLE

Prepared for the Municipality of the County of Halifax
and the Sackville Civic Status Committee

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## FOREWORD

In June of 1987, the Municipality of the County of Halifax, the Sackville Civic Status Review Committee and the Sackville-Beaverbank Advisory Board agreed to accept the Department of Municipal Affairs offer of assistance in developing a model which would permit the financial analysis of various civic status options for the community of Sackville.

The format of the model follows the guidelines set out in the Department of Municipal Affairs Manual of Accounting and Reporting Practices for municipal financial reporting. Expenditures and revenues are itemized along with a description of the methodology used in arriving at the amount shown and any observations which the department feels are worth noting.

As is the case with any model, a number of assumptions had to be made in the course of its application. For purposes of the analysis that follows, the Study Area is assumed to be an incorporated urban unit: city or town, with a Council and administration responsible for the range and level of services that were being provided by the Municipality of the County of Halifax to the Study Area in 1986.

In the areas of transportation, police and general government, the model reflects the opinion of the Department of Municipal Affairs of what would be a reasonable level of service and administration for a newly incorporated town or city of the size and characteristics of the Study Area.

Based on these assumptions, and others that are specified in the text, the model calculates that the Study Area would incur an annual expenditure of approximately $16.9 million. Transfers and grants from other governments and local revenues from licenses, permits, interest on deposits and so on would generate approximately $5.4 million. Therefore, $11.5 million would have to be raised from the property tax base.

To permit comparison, property tax rates calculated by the model reflect the commercial to residential tax rate ratio that was in effect in Halifax County in 1986.

In 1986 Halifax County's commercial tax rate was approximately twice its residential rate.

The model generates a residential tax rate of $2.57 and a $5.13 commercial rate. This represents a 40% increase over what residential taxpayers paid in 1986 when the County's general residential rate of .829 is added to the $1.00 in area rates that applied within the Study Area during the base year. The model's commercial rate is 90% higher than the combined 1986 general commercial and area rate of $2.70.

Because it is an issue that will undoubtedly be raised, the Department also used the model to calculate tax rates that would result if the province were to make available to the Study Area grants equivalent to savings it would realize in transportation and police. Based on actual 1986 expenditures it is estimated that the province might save up to $731,000 for policing and another $1.5 million for transportation net of transfers to a new urban unit.

If the province were to pay this $2.23 million to the Study Area as a grant, the residential tax rate would be $2.00 and the commercial rate would be $4.00. This means an increase of 9% over the residential rate and 48% over the commercial rate levied by the County through its general and area rates in 1986.

In summary, the model calculates the financial impact of separate municipal status for Districts 16, 19 and 20 as an incorporated town or city providing a defined range and level of service using 1986 as its base year.

The Department hopes the model will be of benefit to the Community of Sackville and the Municipality of the County of Halifax, both in terms of the methodology followed to develop its data base and in its ability to determine the financial implications of any number of civic status or service level alternatives which the County and Sackville may wish to pursue as areas for discussion.

## HOW TO READ THE MODEL

What follows is a brief explanation of how to read this model.

In preparing the model, the Department of Municipal Affairs used the standard Statement of Estimates form that all municipal units use to prepare their annual estimates.

The model can be broken down into five major sections:

(1) Foreword - outlines the basic assumptions and methodology used in the Study.

(2) Introduction - explains the terminology and parameters of the Study.

(3) Statement of Estimates - includes the Summary of Revenues and Expenditures which compiles the main functional accounts. This section is further subdivided into detailed revenue items, all preceeded by the number "1", and detailed expenditure items, all preceeded by the number "2".

(4) Appendices - provide further detail to the Revenue and Expenditure portion of the Study.

It may be helpful to keep in mind that the approach used to develop a Statement of Estimates for a municipal unit usually proceeds in the following sequence:

(1) a determination of total expenditures,
(2) a determination of available sources of revenue from other government transfers and own sources,
(3) a determination of the amount to be collected through property taxes (1 minus 2),
(4) a calculation of net taxable assessment,
(5) a calculation of the appropriate tax rate.

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# INTRODUCTION

## BACKGROUND

Following the release of the Sackville Civic Status Review Committee's report in February 1987, officials from the Municipality of the County of Halifax, Sackville Civic Status Review Committee and the Sackville-Beaverbank Advisory Board accepted the Department of Municipal Affairs offer to develop a model which would allow the County and residents of Sackville to examine the financial implications of a change in civic status for the community.

The role of the Department has been to meet with a Project Management Team comprised of representatives of the County and the Sackville Civic Status Review Committee to ensure that the assumptions upon which the model was based were understood by those for whom it was being developed.

## STUDY AREA

Halifax County and the Sackville Civic Status Review Committee initially requested that the proposed boundaries for purposes of developing a financial impact model encompass Districts 16, 19, 20, as well as those lands within District 18 extending to Timber Trails which fall within the Sackville school boundaries and that portion of District 14 identified within the Sackville Municipal Planning Strategy.

However, in the course of discussion with Municipal Affairs it was agreed that the Department would restrict its data base for the model to Districts 16, 19, 20 because much of the statistical and financial information required for the analysis was most readily accessed and aggregated on a district basis.

## MODEL FORMAT

The model follows the format for reporting municipal expenditures, revenue and related financial information set out in the Department of Municipal Affairs Manual of Accounting and Reporting Practices developed in conformity with the Financial Information System for Municipalities produced by Statistics Canada.

Revenues preceed expenditures and are cross-referenced in the text where appropriate.

MODEL FORMAT (Continued)

Because the format follows a national reporting standard there are a number of revenue and expenditure items listed which are not applicable to either municipal units in Nova Scotia generally, or the Study Area specifically. The notation "nil" in the estimate column identifies where this situation occurs.

BASE YEAR

The model uses revenues and expenditures which the Study Area is assumed to have experienced as an incorporated urban unit during the 1986 municipal fiscal year (January 1 to December 31).

The year 1986 was selected as the base year as it is the most current year for which complete financial data is available from municipal and provincial statements.

POPULATION

The 1986 census figures were only released in 1987 on an aggregated municipal level and are not available from Statistics Canada on a municipal electoral district basis. The model therefore uses the estimated population by district as set out in the "Estimated Population by Municipal District, 1986" prepared by the Policy Division of the County's Department of Planning and Development. Districts 16, 19 and 20 are estimated to have a total population of approximately 26,000 people. See Appendix 1 for details.

The model uses 1981 census population as the applicable census relevant to the 1986 base year for those revenue and expenditure items requiring census population to be taken into account.

DWELLING UNITS

Municipal Affairs assessment records indicate that there were 7,192 dwelling units in the Study Area in 1986.

STREET MILEAGE

The Department of Transportation advises that there are 123.28 km of paved and 16.72 km of unpaved streets and roads in the Study Area.

## CIVIC STATUS

The model has been developed on the assumption that the Study Area is an incorporated urban unit within the present legislative framework; that is, a town or city.

The Sackville Civic Status Review Committee's Report recommended that the Study Area initially be incorporated as an "urban municipality" with the province retaining full responsibility for the cost of police and transportation. City status was to follow if circumstances permitted.

The decision to develop the model on the basis of incorporated urban status should not be construed as a rejection of the Civic Status Committee's recommendation or any other options.

Whether or not it would be the wish of the Provincial Legislature to provide for the establishment of one or more "urban municipalities" in Nova Scotia is, at this point in time, too speculative a scenario upon which to base the development of the model.

The model is structured in a way that permits the evaluation of the financial implications of any number of local government organization alternatives, including those conceptually outlined in the recently released Halifax County Urban Area Study by Henson College.

## SERVICE LEVELS

Unless otherwise stated in the text, service levels for purposes of the model have been established as those actually provided to the Study Area in 1986. Service levels diverge from actual 1986 levels in those instances where it was the decision of the Project Management Team that the Study Area, based on views set out in the Report of the Sackville Civic Status Review Committee, would want a different level of service than is currently being offered should it incorporate as a separate urban unit.

## REVENUE & EXPENDITURES

Revenue and expenditures for purposes of the model have been derived from a number of sources which are described in detail in the text which follows. All figures have been rounded.

Where available the model uses actual amounts related to the Study Area as taken from the financial statements of the Municipality of the County of Halifax and various provincial departments and agencies. If a proration of amounts was required, the methodology is explained.

Such cost sharing formulae as would be applicable to the Study Area in its own right as an incorporated urban unit have also been taken into account.

In the areas of general government, police protection and transportation, expenditures and revenue were developed by the Department of Municipal Affairs in consultation with senior municipal and provincial administrators as a "reasonable" reflection of the costs and related revenue that could be anticipated by a newly incorporated urban unit in assuming these new areas of responsibility given generally accepted standards and requirements in Nova Scotia.

Prior to their input, all estimates of expenditure and revenue were cross-checked for reasonableness against a number of benchmarks selected by the Department and documented in the text accompanying the model.

There are a number of factors which could substantially vary amounts in the model from what may in fact be the case should the Study Area incorporate; among them:

- a decision by the newly elected council to vary the level of service from that actually provided in 1986 or assumed to be acceptable by the Department,

- the impact of inflation on costs derived from 1986 financial statements in the interim between the model's base year and incorporation of the Study Area,

- a decision to build rather than lease municipal facilities,

- adjustments in inter-municipal or provincial-municipal cost sharing arrangements,

- population growth and development activity,

- changes in the Study Area's assessment base.

## TAX BASE

The Study Area's tax base is taken from the certified 1986 assessment roll as filed with the Municipality of the County of Halifax and adjusted for appeals and properties paying full grants in lieu of taxes.

The adjusted roll indicates a net total taxable assessment of approximately $394.3 million, of which $329.1 million (83.46%) is residential assessment and $56.6 million (14.35%) is commercial assessment. Other assessments account for the balance of the tax base.

## UNIFORM ASSESSMENT

There are a number of provincial-municipal and inter-municipal cost sharing arrangements based on formulae which use a municipal unit's "uniform assessment" when compared to other municipal units in the Province as an indication of its "ability to pay".

Uniform assessment is calculated by converting grants-in-lieu of taxes paid to each municipality into an equivalent assessment value and adding this amount to a municipal unit's total taxable assessment.

The Study Area's uniform assessment for purposes of the base year is calculated to be $365.4 million.

## TAX RATES

For purposes of comparison, tax rates projected by the model for the Study Area reflect the commercial to residential tax rate ratio that was in effect in Halifax County in 1986.

In 1986, the County's commercial tax rate was twice that of the residential rate.

The mechanics of establishing these rates are explained more fully under Schedule A.

It should be noted that under Nova Scotia's legislation a municipal unit is not obliged to have two separate tax rates but all municipal units do, in fact, have both residential and commercial rates.

The ratio of commercial to residential tax rates is also, for all intents and purposes, a local council decision except that the legislation stipulates that residential rates may not exceed commercial rates.

SCHEDULES

## Schedule A

## Calculation of Tax Rates

Taxes paid by property owners are the product of assessment multiplied by tax rate. Municipal councils may set a general tax rate for both commercial and residential properties, or they may set a higher rate for commercial property and a lower one for residential property. In practice, all municipal units in Nova Scotia set separate commercial and residential tax rates.

In calculating tax rates for the Study Area, a commercial tax rate that is twice the residential tax rate was assumed. As noted in the introduction, this was the ratio in effect in Halifax County in 1986. The average commercial to residential split rate ratio for all municipal units in Nova Scotia is 2.5 to 1.0.

The basic steps in deriving the tax rates on Schedule A are as follows:

1. Obtain the amount of revenue needed to meet total expenditures from the Summary of Revenues and Expenditures.

2. From this, subtract revenues not based on tax rates: grants, licenses, fines, deed transfer taxes, and MT&T revenues.

3. The difference is the amount of money that must be raised through property taxes, and is commonly referred to as the tax levy.

4. General Rate: Divide the tax levy by total net taxable assessment shown on Schedule B.

5. Commercial Rate: Divide the tax levy by commercial assessment plus a calculated percentage of residential assessment - in this case 50% of residential assessment.

6. Residential Rate: Subtract product of commercial rate times commercial assessment from tax levy, and divide the remainder by residential assessment shown on Schedule B.

SCHEDULE A

Calculation of Tax Rates

| | 1986 Estimate |
|---|---|
| 1. Estimated Expenditures (not including Account Nos. 21246 and 21247) | 16,930,500 |
| 2. Less: Revenue Other than Tax Levy (Exclude properties whose tax or grant varies with tax rate, Schedule D) | 5,356,900 |
| 3. Tax Levy (1 minus 2) | 11,573,600 |
| 4. Total Net Taxable Assessment (from Schedule B) | 394,338,000 |
| 5. General Tax Rate (3 divided by 4) | 0.0293 |
| ‡6. Commercial Rate (separately determined) or (tax Levy [Step 3] divided by Total of Total Net Taxable Commercial Assessment plus _____50% of Total Net Taxable Residential Assessment) | 0.0513 |
| ‡7. Residential Tax Rate (Tax Levy [Step 3] minus (Total Net Taxable Commercial Assessment times Commercial Rate [Step 6] all divided by Total Net Taxable Residential Assessment) (Take Assessment figures from Schedule B) | 0.0257 |

‡ Step 6 and 7 need be separately calculated only if council has determined to set a higher Commercial Tax Rate than that shown in Step 5. If not,then the rate shown in Step 5 should be inserted for Step 6 and 7.

NOTE: 1986 Hfx Co. Commercial/Residential Split Rate Ratio : $1.70/0.829 = 2.05
1986 Skvl Commercial/Residential Split Rate Ratio : $5.13/2.57 = 2.00

Schedule B

## Assessment Roll Summary

Assessment figures on this Schedule were compiled from Department of Municipal Affairs assessment records.

The Schedule gives a breakdown and summary of taxable assessment used on Schedule A in calculating tax rates.

Assessment figures in Column (1) are taken from the assessment roll summary filed by the Director of Assessment for January 1, 1986.

Normally Column (3) is calculated by adding or subtracting Column (2) from Column (1); however, in this analysis Column (3) is based on updated figures received and used by Halifax County for purposes of tax billings approximately six months after the roll was filed by the Director of Assessment. The analysis used Column (3) to estimate changes by the Director of Assessment arising from appeals under Column (2). No further adjustments under Column (4) were necessary.

Note: The classes of assessment on this Schedule may be defined in general terms as follows:

1. Residential property is any property used or intended to be used for residential purposes and includes homes, boarding houses, mobile homes, apartments, cottages and land intended for residential development. Portions of motels or hotels used for lodging are excluded.

2. Resource property is essentially property used for farm or forest purposes, subject to certain exemptions. In addition, lands of municipal water utilities and service buildings of fishermen are classified as resource. Except where specified, resource property is taxed at the residential rate.

3. Commercial property is any property that is neither residential nor resource, and includes motels, hotels, forest property over 50,000 acres, and machinery and equipment used for processing.

4. Business occupancy refers to the value levied on all individuals or firms occupying or using a commercial property. There are three classes of business occupancy assessment and each of them is a specified percentage of the assessed value of the land and buildings occupied.

   In all cases, the business occupancy assessment is taxed at the commercial rate.

SCHEDULE B

Assessment Roll Summary

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| | Taxable Value as Shown on Roll | Changes (plus or minus) | Subtotal | LESS: Allowances For Losses on Appeals | LESS: Properties Subject to Special Tax Agreement or Legislation Col. 3 of Sch. C | ADD: Properties Whose Tax or Grant Varies With Tax Rate Schedule D | Net Taxable Assessment |
| RESIDENTIAL | | | | | | | |
| 1. Residential Property | 326,785,504 | 1,933,900 | 328,719,404 | (see footnote) | nil | 333,700 | 329,053,104 |
| 2. Resource Property | 8,599,300 | 0 | 8,599,300 | - | - | 61,000 | 8,660,300 |
| 3. Total Residential | 335,384,804 | 1,933,900 | 337,318,704 | - | - | 394,700 | 337,713,404 |
| COMMERCIAL | | | | | | | |
| 4. Commercial Property (Include commercial equipment) | 41,218,020 | (112,600) | 41,105,420 | - | - | 1,324,500 | 42,429,920 |
| 5. Business Occupancy | 14,294,300 | (99,475) | 14,194,825 | - | - | 0 | 14,194,825 |
| 6. Total Commercial | 55,512,320 | (212,075) | 55,300,245 | - | - | 1,324,500 | 56,624,745 |
| 7. Total Assessment (4 plus 7) | 390,897,124 | 1,721,825 | 392,618,949 | - | - | 1,719,200 | 394,338,149 |

(1) This column should be taken from the Assessment Roll Summary attached to the Certified Roll
(2) Enter S.84 changes, known appeal court changes, etc.
(3) Column (1) plus or minus column (2)
(4) Enter any estimated reductions in assessment, and use this column to calculate account No. 21246.
Note: Column 7 is for use in calculating Schedule A. Use column 3 for calculating the values for account No.'s 11110, 11121, 11140, 11151, and 11410

## Schedule C

## Properties Subject to Special Tax Agreements or Legislation

There are no agreements or special legislation providing for tax agreements/concessions within the Study Area.

SCHEDULE C

Properties Subject to Special Tax Agreements or Legislation

This Schedule should include any properties whose taxes are reduced by special tax agreements or legislation. The assessed value shown on the roll should be shown in Column (3) and any payment made pursuant to the agreement, except full taxes, should be shown in Column (5). If any part of the property is subject to taxation at the prevailing tax rate, the relevant assessed value should be shown on Schedule D in addition to showing the full value here.

| | (1) Owner | (2) Authority and Date Granted (a) | (3) Total Assessment | (4) Assessment X Rate (b) | (5) Actual Payment |
|---|---|---|---|---|---|
| Commercial (include property and equipment) | | | | | |
| Total | | | c | | |
| Business Occupancy | | | | | |
| Total | | | c | | |
| Residential | | | | | |
| Total | | | c | | |
| Resource | | | | | |
| Total | | | c | | |
| GRAND TOTAL | | | | d | e |

(a) Bonus Act By-law, I.E.L. Act Agreement, or Statute (please specify) and date granted
(b) Applicable Assessment times rate from Schedule A
(c) Transfer to Schedule B, Column 5
(d) Account No. 21247
(e) Account No. 11122

## Schedule D

### Properties Whose Grant Varies with Tax Rate

Assessment figures on this Schedule are taken from a Table of 1986 grants in lieu of taxes compiled from files of the Department of Municipal Affairs and Halifax County, and data obtained from provincial agencies. The Table is included in Appendix 3.

Column (2) shows assessment values of all those properties whose grants in lieu of taxes are based on the tax rate. Column (3) is calculated by applying tax rates from Schedule A to appropriate assessment values in Column (2).

SCHEDULE D

Properties Whose Tax or Grant Varies With Tax Rate

This Schedule should include all properties in respect of which taxes or grants in lieu of taxes are paid equal to the current tax rate times the full value (or a fixed) assessment. Provincial Properties and Property of Supported Institutions for which the Provincial Government will be paying grants in lieu of taxes equal to assessment times the tax rate must be included on this schedule. Examples of other properties which might be included here are many Federal grants in a fixed tax rate. Use only the assessment value to which the full tax rate applies. If the property is shown on the tax rolls as taxable full value, but the tax rate only applies to a lesser value, show the lesser value on this Schedule and the full value should be shown on Schedule C with any payment made pursuant to the agreement, other than full taxes shown on this Schedule, entered in the "Actual Payment" column of Schedule C. Note: In some cases the "Actual Payment" column will show a "Nil" amount.

| | (1) Owner | (2) Applicable Assessment | (3) Assessment X Rate |
|---|---|---|---|
| Commercial (include property and equipment) | Fed Gvt | 187,500 | 9,627 |
| | Prov Gvt | 1,137,000 | 58,378 |
| Total | | 1,324,500 | 68,005 |
| Business Occupancy | | - | - |
| Total | | - | - |
| Residential | Fed Gvt | 128,000 | 3,286 |
| | Prov Gvt | 205,700 | 5,281 |
| Total | | 333,700 | 8,567 |
| Resource | | 61,000 | 1,566 |
| Total | | 61,000 | 1,566 |
| GRAND TOTAL | | 1,719,200 | 78,137 |

Col (2): Transfer appropriate totals to Schedule B, Column 6
Col (3): Applicable Assessment times rate from Schedule A (This column can only be completed once you have established both tax rates)
Col (3): Enter appropriate amounts in account No. 11122 on Schedule 1-1

## Summary of Revenue and Expenditures

This Summary lists the totals for each category of revenue and expenditures in the document.

A more detailed breakdown of any revenue or expenditure total can be located in the text that accompanies the model, or in various accounts. It might be helpful to keep in mind that all revenue accounts start with the number "1", while expenditure accounts start with the number "2".

## SUMMARY OF REVENUES AND EXPENDITURES

| Summary Account Number | | | 1986 Estimate |
|---|---|---|---|
| | REVENUES | | |
| 11000 | Taxes | | 12,635,000 |
| 12000 | Grants In Lieu of Taxes | | 115,400 |
| 13000 | Services Provided To Other Governments | | 0 |
| 14000 | Sales of Services | | 727,000 |
| 15000 | Other Revenue From Own Sources | | 557,000 |
| 16000 | Unconditional Transfers From Other Governments | | 1,471,200 |
| 17000 | Conditional Transfers From Federal Or Provincial Governments or Agencies | | 1,425,300 |
| 18000 | Conditional Transfers From Other Local Governments | | 0 |
| 19000 | Other Transfers, Collections For Other Governments | | 0 |
| | | TOTAL | 16,930,900 |
| | EXPENDITURES | | |
| 21000 | General Government Services | | 985,000 |
| 22000 | Protective Services | | 3,669,500 |
| 23000 | Transportation Services | | 2,612,000 |
| 24000 | Environmental Health Services | | 1,011,000 |
| 25000 | Public Health and Welfare Services | | 1,782,000 |
| 26000 | Environmental Development Services | | 682,000 |
| 27000 | Recreation and Cultural Services | | 1,084,000 |
| 28000 | Fiscal Services | | 5,105,000 |
| 29000 | Extraordinary or Special Items | | 0 |
| | | TOTAL | 16,930,500 |
| 49000 | Surplus (Deficit) | | 400 |

REVENUE

## 11000 TAXES

### 11100 Assessable Property

#### 11110 Residential Taxes

The amount shown is derived by applying the residential tax rate calculated on Schedule A to the residential assessment on Schedule B, Column (3).

#### 11121 Commercial Taxes

The amount shown is derived by applying the commercial tax rate from Schedule A to the commercial assessment on schedule B, Column (3). The figure for commercial assessment includes real commercial property and machinery and equipment.

### 11150 Resource

#### 11151 Resource Property Taxes

The amount shown is calculated by applying the residential tax rate to the assessment figure on Schedule B, column (3).

#### 11152 Recreational Property Tax

Under the Assessment Act, all land in excess of three acres used for purposes of a non-profit organization is exempt from regular taxation on assessed value. Instead, the organization pays taxes at the rate of $7.76 per acre. Regular taxation applies where the organization declined this special arrangement in 1977.

No tax revenues are shown under this classification, as there is no assessed value for recreational property on the assessment roll applicable to the Study Area.

#### 11153 Forest Property (less than 50,000 acres)

Under the Assessment Act, forest property under 50,000 acres is exempt from full taxation, and instead the property pays taxes at the rate of 25 cents per acre.

The amount shown is rounded to the nearest one thousand after applying the prescribed rate to 3,165 forest acreage in District 19, taken from the 1986 assessment roll.

## 11000 TAXES

### 11154 Forest Property Tax

Under the Assessment Act, forest property over 50,000 acres is exempt from full taxation on the assessed value. Instead, the owner pays taxes at the rate of 40 cents per acre.

No tax revenues are shown under this classification, as there is no assessed value for forest property over 50,000 acres on the assessment roll applicable to the Study Area.

### 11180 Area Rates

Area rates are additional assessment based taxes normally levied by rural municipalities in order to recover the cost of providing certain services such as garbage collection and disposal, street lighting, recreation, sidewalks, school crosswalk guards, and sewer maintenance in a specific area(s) of the municipality.

Nothing is shown under this section. Area rates currently levied by the County to recover the cost of certain services provided to Districts 16, 19 and 20 would be absorbed in the Study Area's general residential and commercial rates were it to incorporate as an urban unit.

## 11200 Special Assessments

Special assessments are levies imposed to recover the costs of improvements to specific properties. They are usually based on foot frontage and may include water and sewer installations, street paving, sidewalks, and other improvements.

### 11213 Transportation Services

The amount shown is from Halifax County financial statements and relates to a 1986 street paving project which is being paid for through a frontage rate to abutting property owners.

Because this type of special assessment would likely continue in other parts of the Study Area, the amount shown is considered a reasonable indication of revenue from this source.

## 11000 TAXES

### 11214 Environmental Health Services

This category includes sewer laterals. These were installed several years ago, and the County is still holding related bonds. Some homeowners paid off their frontage charges at the outset, others who opted for payment by annual installments will continue to pay the same amounts until their debt is paid off. However, if the Study Area was to incorporate, outstanding payments would be collected by the new municipal unit which would in turn transmit the amounts to the County of Halifax.

The payments to the Study Area and subsequent transfer to Halifax County are regarded as balance sheet transactions, and no amounts are shown in current estimates.

## 11400 Business Property

### 11410 Business Occupancy Taxes

The amount shown is calculated by applying the commercial tax rate on Schedule A to business occupancy assessment on Schedule B, Column (3).

### 11420 M T & T Revenue

Officials from MT&T were contacted and recommended that the Study Area's share of grants paid by MT&T to Halifax County be prorated on the basis of population distribution.

1986 estimated population for the Study Area is 22% of the County population, and this percentage was applied to 1986 MT&T payment to Halifax County to arrive at the amount shown.

## 11900 Other Taxes

### 11910 Deed Transfer Tax

A deed transfer tax may be levied by a municipal unit on the purchase price of real property at the time a transfer in deed is registered. The applicable deed transfer tax rate in Halifax County is one percent of the purchase price. Similar rates apply in the Cities of Halifax and Dartmouth and the Town of Bedford and has been assumed to apply to the Study Area. However, it should be noted that the Deed Transfer Tax Act which would normally apply to municipal units in the province limits the tax to one half of one percent.

11000 TAXES

11900 Other Taxes

11910 Deed Transfer Tax (continued)

The amount shown reflects the value of the tax derived from property transactions within the Study Area in 1986. Because deed transfer tax fluctuates with real estate activity it can be a volatile revenue.

Appendix 2 shows deed transfer tax revenues attributed to the Study Area for 1984, 1985 and 1986.

11000 TAXES — Schedule 1-1

| | | | 1986 Estimate |
|---|---|---|---|
| 11100 | ASSESSABLE PROPERTY | | |
| 11110 | Residential | | 8,436,000 |
| 11120 | Commercial | | |
| 11121 | Based on Taxable Assessments (include property and equipment) | | 2,110,000 |
| 11122 | Based on Special Tax Agreements or Legislation | | Nil |
| 11150 | Resource | | |
| 11151 | Taxable Assessments | | 221,000 |
| 11152 | Recreational Property Tax | | Nil |
| 11153 | Forest Property Tax (less than 50,000 acres) | | 1,000 |
| 11154 | Forest Property Tax (50,000 acres or more) | | Nil |
| 11180 | Area Rates | | |
| 11182 | Protective Services | | Nil |
| 11182 | Protective Services (Section 40B[3]) | | Nil |
| 11183 | Transportation Services | | Nil |
| 11184 | Environmental Health Services | | Nil |
| 11187 | Recreation and Cultural Services | | Nil |
| 11189 | Other | | Nil |
| 11190 | Other | | Nil |
| | | | Nil |
| | | Subtotal | 10,768,000 |
| 11200 | SPECIAL ASSESSMENTS | | |
| 11210 | Frontage Rates | | |
| 11213 | Transportation Services | | 27,000 |
| 11214 | Environmental Health Services | | Nil |
| 11290 | Other | | |
| 11291 | Environmental Health Services | | Nil |
| 11292 | Business Improvement District Taxes | | Nil |
| | | Subtotal | 27,000 |
| 11400 | BUSINESS PROPERTY | | |
| 11410 | Business Occupancy | | 729,000 |
| 11420 | Based on Revenue (M.T. & T.) | | 83,000 |
| | | Subtotal | 812,000 |
| 11900 | OTHER TAXES | | |
| 11910 | Deed Transfer Tax | | 1,028,000 |
| 11920 | Change in Use Tax | | Nil |
| 11990 | Other (Specify) | | Nil |
| | | Subtotal | 1,028,000 |
| | | TOTAL | 12,635,000 |

## 12000 GRANTS IN LIEU OF TAXES

Property of both the Federal and provincial governments and their agencies is constitutionally exempt from paying municipal taxes. However, it is the policy of the federal government and the Province of Nova Scotia to pay grants in lieu of taxes for various categories of property owned or occupied.

A summary of 1986 grants in lieu of taxes applicable to properties in the Study Area is listed in Appendix 3. Amounts shown were either taken from, or confirmed against Halifax County and Municipal Affairs records.

### 12100 Federal Government

The amount shown is the actual grant in lieu of taxes paid in respect of property owned by the federal government and located in the Study Area.

### 12310 Provincial Property and Property of Supported Institutions

The amount shown is the actual grant in lieu of taxes paid in respect of property owned by the provincial government and located in the Study Area.

### 12320 Crown Timber Lands

The grant amount was calculated by applying the required rate of 41 cents per acre to 1,093 acres of timberland in District 19. The acreage figure was supplied by the Provincial Crown Lands Record Centre.

### 12330 Fire Protection

Where there is no provision for grants in lieu of taxes on provincially owned properties such as hospitals, or correctional facilities, the Department of Municipal Affairs pays a grant in consideration of fire protection provided to these properties.

The Province took over corrections April 1, 1986. The figure shown relates to the amount the provincial government would have paid for the full year in 1986 in respect of fire protection to the Correctional Centre in District 16.

## 12000 GRANTS IN LIEU OF TAXES

### 12420 Liquor Commission

The Nova Scotia Liquor Commission is authorized to calculate and disburse grants in lieu of property taxes on Commission owned property and grants in lieu of business taxes on Commission owned and leased properties according to a predetermined formula.

There are no Liquor Commission stores in Districts 16 or 19. The grant amount shown was calculated by Commission staff, and is in respect of the Liquor Commission outlet in District 20 for fiscal year 1986/87.

### 12430 Power Corporation

Officials from NSPC were contacted and recommended that the Study Area share of grants paid by the Power Corporation would be prorated between Halifax County and the Study Area on the basis of population distribution.

1986 estimated population for the Study Area is 22% of the County population, and this figures was applied to 1986 NSPC grant to Halifax County to arrive at the figure shown.

## 12000 GRANTS IN LIEU

Schedule 1-2

| | | | 1986 Estimate |
|---|---|---|---|
| 12100 | **FEDERAL GOVERNMENT** | Subtotal | 8,000 |
| 12200 | **FEDERAL GOVERNMENT AGENCIES** | | |
| 12210 | Air Canada | | Nil |
| 12220 | Canadian Broadcasting Corporation | | Nil |
| 12230 | Canada Mortgage and Housing Corporation | | Nil |
| 12240 | Canadian National Railway | | Nil |
| 12250 | Canadian Overseas Telecommunications Corporation | | Nil |
| 12260 | Cape Breton Development Corporation | | Nil |
| 12270 | National Harbours Board | | Nil |
| 12280 | Canada Post | | Nil |
| | | Subtotal | 0 |
| 12300 | PROVINCIAL GOVERNMENT | | |
| 12310 | Provincial Property and Property of Supported Institutions | | 34,000 |
| 12320 | Crown Timber Lands | | 400 |
| 12330 | Fire Protections | | 3,000 |
| 12340 | Department of Housing | | Nil |
| | | Subtotal | 37,400 |
| 12400 | PROVINCIAL GOVERNMENT AGENCIES | | |
| 12420 | Liquor Commission | | 8,000 |
| 12430 | Power Corporation | | 62,000 |
| 12450 | Industrial Estates Limited | | Nil |
| 12490 | Other | | Nil |
| | | Subtotal | 70,000 |
| | | TOTAL | 115,400 |

## 13000 SERVICES PROVIDED TO OTHER GOVERNMENTS

These are usually recoveries from the province or other municipal units for shared services.

As a new municipal unit, the Study Area is not likely to find itself providing services outside its boundaries.

No revenue is attributed to this source.

## 13000 SERVICES PROVIDED TO OTHER GOVERNMENTS

Schedule 1-3

| | | | 1986 Estimate |
|---|---|---|---|
| 13100 | FEDERAL GOVERNMENT | | Nil |
| 13110 | General Government Services | | Nil |
| 13120 | Protective Services | | Nil |
| 13130 | Transportation Services | | Nil |
| 13140 | Environmental Health Services | | Nil |
| 13150 | Public Health and Welfare Services | | Nil |
| 13160 | Environmental Development Services | | Nil |
| 13170 | Recreation and Cultural Services | | Nil |
| 13180 | Fiscal Services | | Nil |
| 13190 | Other Services | Subtotal | 0 |
| | | | Nil |
| 13200 | PROVINCIAL GOVERNMENT | | Nil |
| 13210 | General Government Services | | Nil |
| 13220 | Protection Services | | Nil |
| 13230 | Transportation Services | | Nil |
| 13240 | Environmental Health Services | | Nil |
| 13250 | Public Health and Welfare Services | | Nil |
| 13260 | Environmental Development Services | | Nil |
| 13270 | Recreation and Cultural Services | | Nil |
| 13280 | Fiscal Services | | Nil |
| 13290 | Other Services | | Nil |
| | | Subtotal | 0 |
| 13300 | OTHER LOCAL GOVERNMENT | | Nil |
| 13310 | General Government Services | | Nil |
| 13320 | Protective Services | | Nil |
| 13330 | Transportation Services | | Nil |
| 13340 | Environmental Health Services | | Nil |
| 13350 | Public Health and Welfare Services | | Nil |
| 13360 | Environmental Development Services | | Nil |
| 13370 | Recreation and Cultural Services | | Nil |
| 13380 | Fiscal Services | | Nil |
| 13390 | Other Services | | Nil |
| | | Subtotal | 0 |
| | | TOTAL | 0 |

## 14000 SALES OF SERVICES

### 14700 Recreation and Cultural Services

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals.

For the Study Area, this revenue is based on actual revenue received by Sackville Recreation in 1986 for program fees as well as projected revenue from the proposed sports stadium from program fees, membership fees, ice and pool rentals, public swim revenues, food concessions and advertising.

Because the Sackville Civic Status Review Committee's report placed a high and immediate priority on the construction of a new sports stadium in the Study Area, expenditures and revenue related to the facility (as projected by Sackville Recreation) have been included in the model.

## 14000 SALES OF SERVICES

Schedule 1-4

| | | 1986 Estimate |
|---|---|---|
| 14100 | General Government Services | Nil |
| 14200 | Protective Services | Nil |
| 14300 | Transportation Services | Nil |
| 14400 | Environmental Health Services | Nil |
| 14500 | Public Health and Welfare Services | Nil |
| 14600 | Environmental Development Services | Nil |
| 14700 | Recreation and Cultural Services | 727,000 |
| 14900 | Other Services | |
| | TOTAL | 727,000 |

## 15000 OTHER REVENUE FROM OWN SOURCES

### 15100 Licenses and Permits

Actual revenue used for building permits was provided by the Director of Planning, County of Halifax. Licenses include health permits, vending machines and taxi licenses. Licenses, dog tags and taxi certificates were prorated by population. A three year moving average was used to smooth out fluctuations in these revenues. An urban average revenue per capita for these items was calculated using Bedford, Truro and Sydney to determine the effect on the Study Area.

### 15200 Fines

Fines refers to revenue collected from the police enforcement of the Motor Vehicles Act and the Liquor Control Act. Where there is a local police force these fines are paid to the municipal unit. Amounts shown were obtained from the Attorney General's office and was based on actual figures from the Sackville detachment of the RCMP for the enforcement of the two Acts within the Study Area. See Appendix 4 for calculation.

### 15500 Return on Investments

The amount shown is an estimate taken from Halifax County financial statements of interest on deposits and interest on collections for special assessments pertaining to the Study Area. The calculations and method used to arrive at the figure shown are included in Appendix 5.

### 15600 Penalties and Interest on Taxes

The amount shown is an estimate of interest that would be earned by the Study Area on outstanding taxes, derived from Halifax County financial statements. The calculations and method used are included in Appendix 5.

### 15900 Miscellaneous

The amount shown is an estimate taken from Halifax County financial statements of sundry income pertaining to the Study Area not classified under any other account. The calculations and method used are included in Appendix 5.

## 15000 OTHER REVENUE FROM OWN SOURCES

Schedule 1-5

| | | 1986 Estimate |
|---|---|---|
| 15100 | Licenses and Permits | 242,000 |
| 15200 | Fines | 81,000 |
| 15300 | Rentals | Nil |
| 15400 | Concessions and Franchises | Nil |
| 15500 | Return On Investments | 151,000 |
| 15600 | Penalties and Interest On Taxes | 80,000 |
| 15900 | Miscellaneous | 3,000 |
| | TOTAL | 557,000 |

## 16000 UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

### 16200 Provincial Government

### 16260 Department of Transportation

#### 16261 Ice Control and Snow Removal

The Department of Transportation makes a contribution to the various cities and towns throughout the Province towards the cost of ice control and snow removal on the total metreage of highway under agreement in each city and town. The contribution is determined by using the estimated costs per kilometer of ice control and snow removal on public highways in the area and paying a percentage of the cost, equal to the provincial proportion at the Foundation Scale rate applicable in the city or town involved, for each kilometer of highway under agreement.

Although the Foundation Scale for Halifax County is 78%, there is no longer a means of calculating the appropriate Foundation Scale rate for a new municipal unit. Bedford, for purposes of Department of Transportation cost sharing after its incorporation in 1980, is at 50% sharing as are the other metro urban units. The model has therefore assumed 50% cost sharing for purposes of calculating a grant to the Study Area.

The amount shown is based on the costs for ice control and snow removal for public highways within the Study Area for 1986 as provided by the Department of Transportation. Calculations are shown in Appendix 6.

### 16280 Department of Municipal Affairs

#### 16281 Municipal Grants Act (Operating Grant)

The Municipal Grants Act provides for the payment of an unconditional operating grant based on expenditure need and ability to pay.

Ability to pay is measured in terms of a municipal unit's "uniform assessment", which is calculated by converting grants in lieu of taxes paid to the municipal unit into an equivalent assessment value and adding this amount to the unit's total taxable assessment.

Figures used in calculating uniform assessment are based on assessment data for the previous year. Assessment figures as shown on the certified roll for 1985 are used to calculate the 1986 uniform assessment of $365.4 million for the Study Area. Appendix 7 is a Table showing calculation of uniform assessment.

## 16000 UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

### 16281 Municipal Grants Act (Operating Grant) (Continued)

The concept of expenditure need is based on the premise that municipal units of different size and different urban or rural character deliver different levels of service. For this reason each urban municipal unit is classified into one of three classes according to size in terms of the number of dwelling units outlined below:

| | |
|---|---|
| CLASS I | 7500 dwelling units or more (the three cities) |
| CLASS II | 3000 to 7499 dwelling units (the four largest towns) |
| CLASS III | 250 to 2999 dwelling units (all other towns) |

The rural municipalities are all classified together in one class but a distinct classification (Class IV) was created which recognized higher demand for services and expenditure need in urbanized areas of rural municipalities. These special areas are selected using size, density and urban character as criteria.

| | |
|---|---|
| CLASS IV | urbanized areas of rural municipalities |
| CLASS V | rural municipalities excluding Class IV above |

At present, the Study Area falls under Class IV as an urbanized area of the County of Halifax. As an incorporated urban municipal unit, with 7,192 dwelling units, the Study Area would fall under Class II and receive an unconditional operating grant of about $1.4 million.

### 16286 Assessment Act, Farm Property Acreage

Under the Assessment Act, farmland is exempt from taxation and, instead, the province pays the municipal unit a compensatory grant of a prescribed rate, which was $1.48 per acre in 1986.

The amount shown is based on 102 acres of farmland taken from the assessment roll multiplied by the above rate, rounded to the nearest one hundred dollars.

## 16000 UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

Schedule 1-6

| | | | 1986 Estimate |
|---|---|---|---|
| 16100 | FEDERAL GOVERNMENT | | |
| 161_ | (specify) ..... | Subtotal | 0 |
| 16200 | PROVINCIAL GOVERNMENT | | |
| 16260 | Department of Transportation | | Nil |
| 16261 | Ice Control and Snow Removal | | 54,000 |
| 16280 | Department of Municipal Affairs | | |
| 16281 | Municipal Grants Act (Operating) | | 1,417,000 |
| 16286 | Assessment Act, Farm Property Acreage | | 200 |
| 16289 | Other (Specify) ..... | | Nil |
| | | Subtotal | 1,471,200 |
| 16300 | OTHER LOCAL GOVERNMENTS | | |
| | (Specify) ..... | Subtotal | Nil |
| | | TOTAL | 1,471,200 |

## 17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES

### 17100 Federal Government

### 17200 C.M.H.C.

Federal conditional grants are usually those offered by the Canada Mortgage and Housing Corporation, such as the Residential Rehabilitation Assistance Program and the former Neighborhood Improvement Program. The County of Halifax has advised that they receive no conditional grants from the federal government for the Study Area.

### 17500 Provincial Government

As an incorporated urban unit, the Study Area would receive a number of conditional transfers or grants from the Province:

### 17525 Emergency Measures Organization

The Emergency Measures Organization will match up to $250 that a municipal unit contributes towards its local EMO. It is assumed the Study Area would receive this revenue.

### 17530 Transportation Services

#### 17532 Road Transport

Agreements may be made with cities and towns to pay a percentage of the cost of construction, reconstruction or maintenance of any highway, or portion thereof in the city or town, if in the opinion of the Minister of Transportation the highway forms a connecting link in a main trunk highway of the province or is a main highway leading into or through the city or town. The percentage paid by the Department of Transportation is equal to the provincial proportion at the Foundation Scale rate applicable in the city or town and in no case is this percentage less than 50 percent. For the Study Area, the Foundation Scale used is 50% as explained in account #16261.

To calculate the grant, a per kilometre estimate based on expenditures under account #23230 was determined and from this the total costs for road maintenance for the shareable roads was calculated.

Based on the Foundation Scale, the total actual grant paid to the municipality would be 50% of the total road maintenance expenditures related to shareable roads within the Study Area.

## 17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES

### 17550 Public Health and Welfare Services

#### 17557 Social Welfare

Many aspects of the revenue side of the Social Services budget could be described as "expenditure driven". The level of expenditure dictates in part what revenues will be received in the form of cost sharing from the province through the Department of Social Services.

While it is difficult to predict the exact level of cost sharing a new municipal unit would receive, the model assumes the same level of service and percentages of cost sharing as existed in Halifax County in 1986.

Social Services expenditures are shown under account #25000. Revenues reflect amounts that would be received by the Study Area in its own right as an incorporated urban unit based on 1986 expenditures attributed to the area.

The following is a brief outline of the cost sharing (and thus Revenue generating) items that would fall under this section:

(1) Municipal Social Assistance - If there is an organized Social Services Department as assumed by the model, provincial cost sharing is at the applicable Foundation Scale rate but not less than 75% up to an annually set limit for each municipal unit which is the provincial budget allocation. The analysis is based on the County's Foundation Scale rate of 78%.

Any excess approved costs over the provincial limit are eligible for a 50% recovery from the federal government.

(2) Homes for Special Care - Municipal units are reimbursed at a rate of 66 2/3rds of the per diem costs of maintaining publicly-supported residents, within the global provincial budget for Homes for Special Care.

There is no cost sharing on any excess costs.

(3) Homemakers Services - In 1986 the County received cost sharing at the same Foundation Scale rate as Municipal Social Assistance, i.e. 78%. Excess costs were shared at the rate of 50%.

17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES

17557 Social Welfare (continued)

(4) General Administration - This cost is shared on the same Foundation Scale rate as Municipal Social Assistance, i.e. 78%. Excess costs were shared at the rate of 50%.

(5) Transition Houses/Shelters - This covers the Shelter for Homeless Men, and is cost shared on a 50% basis with the Province.

(6) Social Services Grants - In 1986 Halifax County made grants to the Help Line, Planned Parenthood and the Community Service Board for the Deaf, and for the purposes of this analysis it was assumed that the Study Area as a new municipal unit would make a similar contribution. These grants are to be shareable at a rate of 78%.

17560 Environmental Development Services

17561 Planning

The Department of Municipal Affairs may provide financial assistance for municipal planning as follows:

Under Section (104) of the Planning Act the Department may pay to a municipal council or to a district planning commission up to 50% of the "approved costs" for the preparation and administration of municipal planning strategies, inter-municipal planning strategies, land use bylaws and subdivision bylaws.

Cost sharing will be based on approved costs as established by the Minister.

The Departmental policy has been to provide cost sharing of up to 50% for the preparation, review and amendment of municipal planning strategies and land use bylaws but not to provide cost sharing associated with the on-going administration of these documents.

In looking at the projected planning expenditures for the Study Area and after consultation with the Department's Community Planning Division, the assumption was made that approximately half of the suggested planning and research services budget under account #26130 would be shareable. The maximum provincial cost sharing available for planning would therefore be about $75,000.

## 17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES

### 17562 Community Development (Mainstreet Program)

The Mainstreet Program, through the Department of Development, encourages the restoration of economic vitality in business districts. The newly incorporated municipal unit would have to establish a Business Improvement District Committee. The municipalities must have a planned strategy with clearly defined guidelines and follow application procedures in order to qualify for program funding. The basic funding components of the Mainstreet Program are in the areas of beautification, facade improvement, retail area development and revitalizing downtown commercial activity.

The amount shown reflects estimates by the Provincial Department of Development based on the proportion of funds currently allocated to Halifax County for use in the Study Area.

### 17563 Industrial Commission

The Department of Development set up the Industrial Commission Support Program to encourage local participation in the industrial and commercial development process. It does this through sharing in the operational and promotional costs of industrial commissions incorporated under provincial legislation. The department cost shares with the commission eligible non-capital, operating and promotional costs 50/50 with another sponsoring body up to a maximum Department of Development grant of $25,000 per commission per year.

Although the Study Area would be technically eligible for $25,000, the program's fund is fixed and there is no money for new industrial commissions. However, an application can be made to the Minister of Development for financial assistance.

For the purpose of this analysis, $25,000 has been included as the maximum grant an industrial commission would receive.

## 17570 Recreation and Cultural Services

### 17571 Recreation

If incorporated as a municipal unit, the Study Area would be eligible for two different grants from the Department of Culture, Recreation and Fitness. The two grants are the Basic Recreation Program Grant and the Leadership Grant.

## 17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENICES

### 17571 Recreation (continued)

Basic Recreation Program Grant:

A grant is paid to assist municipalities with the cost of developing or maintaining recreational services for Nova Scotians. The grant is equal to $3,000 plus an additional per capita allotment if population exceeds 3,000.

Leadership Grant:

A leadership grant is available to municipal units that employ a full-time recreation administrator. Depending upon their qualifications, the Department will share half, up to a maximum contribution of $10,000, of the salary and related costs of an employee whose responsibility is in the administration, supervision and coordination of community recreation for each municipal unit. A grant is available to assist with the salary of a second full-time professional involved in the development, promotion and implementation of recreation programs at the municipal level. Fifty percent of the salary and expenses, up to a maximum of $5,000 is available to municipalities that qualify. Municipalities already receiving cost sharing for basic programming that have a full-time director are eligible.

The Executive Director of Sackville Recreation, has indicated that a new municipal unit would have a second full-time professional on staff which would make the Study Area eligible for the maximum leadership grant of $15,000.

### 17572 Regional Library

The province pays a grant to each city, town or municipality which has entered into an agreement for the establishment and operation of a regional public library.

The model assumes the Study Area would participate in the regional library which is located in the Study Area. The amount shown is based on the new funding formula of $0.35 per square foot plus $0.35 per capita and was provided by the Provincial Library Council.

## 17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES

### 17580 Fiscal Services

This account includes revenue related to debt charges shareable with the province on capital projects approved under the Municipal Services Act (MSA) prior to December 31, 1979 and for which a claim for cost sharing was filed with the Minister of Municipal Affairs prior to December 31, 1981. These payments from the province remain with Halifax County which would still retain the liability for any outstanding capital debt relating to MSA projects in the Study Area.

The Study Area receives no revenues under this account.

17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES — Schedule 1-7

| | | | 1986 Estimate |
|---|---|---|---|
| 17100 | FEDERAL GOVERNMENT | | Nil |
| 171_ | (Specify functional program) ..... | | |
| 171_ | (Specify functional program) ..... | | |
| | | Subtotal | 0 |
| 17200 | FEDERAL AGENCY - CANADA MORTGAGE AND HOUSING CORPORATION | | |
| 172_ | (Specify functional program) ..... | Subtotal | 0 |
| 17500 | PROVINCIAL GOVERNMENT | | |
| 17520 | Protective Services | | Nil |
| 17521 | Police Protection | | |
| 17523 | Law Enforcement | | |
| 17524 | Fire Protection | | |
| 17525 | Emergency Measures Organization | | 300 |
| 17529 | Other Protection (i.e. Dutch Elm Disease) | | Nil |
| 17530 | Transportation Services | | |
| 17532 | Road Transport | | 36,000 |
| 17540 | Environmental Health Services | | |
| 17542 | Sewage Collection and Disposal | | Nil |
| 17543 | Garbage and Refuse Collection and Disposal | | Nil |
| 17550 | Public Health and Welfare Services | | |
| 17557 | Social Welfare | | 1,196,000 |
| 17560 | Environmental Development Services | | |
| 17561 | Planning | | 75,000 |
| 17562 | Community Development(Main Street Program) | | 59,000 |
| 17563 | Industrial Commission | | 25,000 |
| 17564 | Natural Resources (i.e. Weed Control) | | Nil |
| 17570 | Recreation and Cultural Services | | |
| 17571 | Recreation | | 23,000 |
| 17572 | Regional Library | | 11,000 |
| 17573 | Heritage Properties | | Nil |
| 17580 | Fiscal Services | | |
| | DEBT CHARGES | | |
| 17581 | Sewers and Drains | | Nil |
| 17582 | Street Paving, Curbs and Gutters | | Nil |
| 17583 | Schools | | Nil |
| 17584 | Public Hospitals | | Nil |
| 17585 | Correctional Institutions | | Nil |
| | | Subtotal | 1,425,300 |
| 17600 | PROVINCIAL AGENCY - LIQUOR COMMISSION | | |
| 17623 | re Prisoners Board | Subtotal | Nil |
| | | TOTAL | 1,425,300 |

18000 CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS

18781 District School Board re Debt Charges

These transfers relate to payment of debt charges to member municipalities by three boards that were amalgamated prior to the establishment of the new District School Boards. The former School Board in Halifax County was not amalgamated, and no such transfers apply to the Study Area.

No revenue from this source.

19000 OTHER TRANSFERS, COLLECTIONS FOR OTHER GOVERNMENTS

This account provides for transfers from revenue fund reserves or accumulated surplus, usually used to smooth changes in tax rates from year to year.

Also included are amounts collected by a municipal unit and subsequently transferred to the agency on whose behalf the revenue was collected.

A new municipal unit would not have accumulated reserves at the beginning of its first year of operation nor is it likely to carry out collections on behalf of other units or agencies. No revenue is shown.

## 18000 CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS — Schedule 1-8

| | | 1986 Estimate |
|---|---|---|
| 18781 | District School Board re Debt Charges | Nil |
| 18990 | Other (Specify .....) | Nil |
| | TOTAL | 0 |

## 19000 OTHER TRANSFERS, COLLECTION FOR OTHER GOVERNMENTS

| | | | |
|---|---|---|---|
| 19100 | TRANSFERS FROM VALUATION ALLOWANCES AND EQUITY | | |
| 19110 | Valuation Allowances | | Nil |
| 19120 | Surplus of Prior Years | | Nil |
| 19190 | Other | | Nil |
| | | Subtotal | 0 |
| 19200 | TRANSFERS FROM OTHER FUNDS | | Nil |
| 19300 | TRANSFERS FROM OWN AGENCIES | | Nil |
| 19800 | COLLECTIONS FOR OTHER GOVERNMENTS | | Nil |
| 19900 | OTHER | | Nil |
| | | TOTAL | 0 |

EXPENDITURES

## 21000 GENERAL GOVERNMENT SERVICES

### 21100 Legislative

This category includes the legislative expenses for the mayor and council. The Department of Municipal Affairs recommends a seven member council as a reasonable size during a new unit's initial years of operation. Whether representation would be at large or by ward is not a factor in the analysis. Stipends paid to the mayor and councillors cover both council and committee meetings. Stipends used in calculating the amount shown are comparable to Bedford, Sydney and Truro as shown in Appendix 9.

While the amount shown under account #21100 is for a full time mayor at the request of the Project Management Team, it should be noted that other municipal units have experienced difficulty in enticing potential candidates to serve their community full time at this level of compensation. For this reason, a part-time mayor may warrant consideration.

### 21200 General Administrative

#### 21210 Administrative

The model is based on a start up administrative staff of seven, similar to Bedford's initial year. Included is a Chief Administrative Officer, Deputy Clerk, adminstrative assistant, two clerk typists, an accountant and an assistant accountant. Salaries and benefits ($268,700) were developed by indexing Bedford's 1981 costs plus salaries and benefits for a computer operator, programmer and analyst recommended by the Department of Municipal Affairs to maintain a computer system for the municipal office.

Also included in this account is $184,000 to cover lease costs as the model assumes the new municipal unit initially will lease space for its general administrative offices, public works offices, planning office, industrial commission and mainstreet coordinator.

The square footage was determined by using the Government of Nova Scotia Management Manual 100 space per employee ratios. A boardroom/council chamber, two meeting rooms, filing and drafting space plus a 15% factor for circulation were also included. The lease cost is based on 7360 square feet at $25 per square foot. The $25 was the turnkey rate for the Provincial Court building in Bedford. The square footage cost per employee is comparable to the Town of Bedford's. Lease cost calculations are shown in Appendix 10.

21210 Administrative (Continued)

The business occupancy tax ($24,638) is allocated on the same proportion as Bedford pays to its lease costs.

**21220 Financial Management**

This account includes audit and legal service costs. The amount shown is based on hiring a full time lawyer, which in the opinion of the Department of Municipal Affairs, would be required by a new municipal unit while still leaving the option of obtaining outside legal advice if required.

The actual audit costs for Bedford and Kentville were used as these units have highly trained administrative staff resulting in low audit fees. It is the Department's opinion that it would benefit a new municipal unit to have this level of expertise on staff. The experience of units which have attracted highly skilled individuals is a substantial reduction in cost for external audits.

21240 Taxation

Administration, tax billings and tax rebates were estimated on the basis of comparable expenditures in other municipal units such as Bridgewater, Glace Bay, New Waterford, Bedford, Sydney and Truro.

Because the model does not assume a new council's decision on rebates for widows and non-profit organizations, no amount is shown.

21290 Other General Administrative Services

The amount shown includes telephone system, office supplies, rental equipment, advertising, professional dues, office maintenance and miscellaneous costs. Expenditures were based on Bedford's actual costs for 1986 with some adjustment upwards to reflect a larger administration for the Study Area.

## 21900 Other General Government Services

### 21910 Elections

Prior to its effective date of incorporation the Study Area would be required to hold a municipal election. The model assumes that this expenditure would be recovered during a new unit's first year of operation.

The amount shown reflects the average town cost per dwelling unit for the 1985 general municipal elections multiplied by Sackville's dwelling units.

### 21920 Conventions

This account includes conference and training costs for staff and council based on Bedford's 1986 actual costs.

### 21930 General Accident, Damage, Claims and Public Liability Insurance

There are so many variables that affect insurance premiums for municipal units that a comparison among premiums paid by units is virtually impossible. The Department of Municipal Affairs contacted the Insurance Bureau of Canada which generally estimates that the Study Area's liability insurance premium would be in the area of $3.00 per capita and general insurance coverage would be approximately $25,000. The amount shown reflects this information.

### 21950 Grants to Organizations

The amount shown is based on one percent of the Study Area's projected tax levy, the maximum allowed under the Towns Act.

## 21000 GENERAL GOVERNMENT SERVICES

Schedule 2-1

| | | | 1986 Estimate |
|---|---|---|---|
| 21100 | LEGISLATIVE | | |
| 21110 | Mayor or Warden | | 30,000 |
| 21130 | Council | | 40,000 |
| 21190 | Other Legislative Services | | 8,000 |
| | | Subtotal | 78,000 |
| 21200 | GENERAL ADMINISTRATIVE | | |
| 21210 | Administrative | | 477,000 |
| 21220 | Financial Management | | 74,000 |
| 21240 | Taxation(Includes #21241-21243) | | 30,000 |
| 21241 | Administration | | |
| 21242 | Tax Billing | | |
| 21243 | Tax Rebates on Cancellations | | |
| | Reduced Taxes (Widows, etc.) | | |
| | Reduced Taxes (Section 25(A)) | | |
| 21244 | Maintenance of Property Acquired for Taxes | | Nil |
| 21245 | Losses on Sale of Property Acquired for Taxes | | Nil |
| 21246 | Allowance for Losses on Appeals (Budget account only) | | Nil |
| 21247 | Full Taxes re--Special Tax Agreements or Legislation (Budget account only) | | Nil |
| 21249 | Other Taxation | | Nil |
| 21250 | Common Services | | Nil |
| 21290 | Other General Administrative Services | | 82,000 |
| | | Subtotal | 663,000 |
| 21900 | OTHER GENERAL GOVERNMENT SERVICES | | |
| 21910 | Elections, Plebiscites and Ratepayers' Meetings | | 20,000 |
| 21920 | Conventions and Delegations | | 8,000 |
| 21930 | General Accident & Damage Claims & Public Liability Insurance | | 100,000 |
| 21940 | Intergovernmental Relations | | Nil |
| 21950 | Grants to Organizations and Individuals | | 116,000 |
| 21990 | Other General Services | | Nil |
| | | Subtotal | 244,000 |
| | | TOTAL | 985,000 |

## 22000 PROTECTIVE SERVICES

### 22100 Police Protection

Cost estimates shown for police protection are based on the establishment and maintenance of a local municipal police force serving the Study Area.

Expenditures have been prepared by the Department of Municipal Affairs in consultation with the Department of the Attorney General; the RCMP; and various police and municipal administrators in the province.

Details of the Department's analysis are set out in Appendix 11.

Although the Department did discuss at the administrative level, costs which might be incurred by the Study Area should it contract for policing with Bedford or Dartmouth, estimated contract costs included in the Appendix are only for purposes of comparison using very broad assumptions and should not be construed as a presumption on the part of Municipal Affairs that the Councils of either unit would, in fact, entertain a contract with the Study Area.

It should also be noted that the urban units in the Metro Area have recently decided to cost share in a RAPID computer system. Should the Study Area have its own police force and decide to participate in the RAPID system, this would add to the estimates shown.

## 22000 PROTECTIVE SERVICES

Schedule 2-2

| | | | 1986 Estimate |
|---|---|---|---|
| 22100 | POLICE PROTECTION | | |
| 22110 | Police Commission | | Nil |
| 22120 | Administration | | 161,000 |
| 22130 | Crime Investigation Prevention and Protective Services | | 1,334,000 |
| 22140 | Traffic Activities | | 41,000 |
| 22150 | Training | | 5,000 |
| 22160 | Police Stations and Buildings | | 127,000 |
| 22170 | Police Automotive Equipment | | 32,000 |
| 22180 | Detention and Custody of Prisoners | | 20,000 |
| 22190 | Other(Uniforms & Personal Equip.,Small Equip.,Services-Crown Prosecuter) | | 67,000 |
| | | Subtotal | 1,787,000 |
| 222000 | LAW ENFORCEMENT | | |
| 22210 | Administration | | Nil |
| 22220 | Magistrate's Court | | Nil |
| 22230 | County Court | | Nil |
| 22240 | Family and Juvenile Courts | | Nil |
| 22250 | Municipal Courts | | Nil |
| 22260 | Prosecuting Attorney | | Nil |
| 22270 | Coroners | | Nil |
| 22280 | Witnesses, Jurors and Interpreters | | Nil |
| 22290 | Other | | Nil |
| | | Subtotal | 0 |
| 22300 | CORRECTIONS | | |
| 22310 | Jails | | Nil |
| 22330 | Juvenile Detention Homes | | Nil |
| 22340 | Training Schools | | Nil |
| 22360 | Other | | Nil |
| | | Subtotal | 0 |

## 22000 PROTECTIVE SERVICES

### 22400 Fire Protection

Fire protection costs related to the Study Area are recovered by an area rate levied against Districts 16, 19, 20 and District 15 and part of District 18. To calculate base year expenditures for the Study Area, fire protection costs shown on Halifax County's financial statements were prorated on the basis of population distribution among the districts covered.

Debt charges related to fire protection are included under Fiscal Services account #28132.

While not included in the model, the Project Management Team had requested the Department of Municipal Affairs to calculate the estimated annual cost of implementing recommendations attached to the Report of the Sackville Civic Status Review Committee that commencing in 1988 four additional permanent firefighters be added to the fire department each year until there are 40 additional men and that there be a "substantial" allocation of funds for the promotion of the fire department within the community.

These costs, as estimated by the Department of Municipal Affairs, are set out in Appendix 12.

#### 22450 Water Supply and Hydrants

The amount shown is based on the Study Area's proportionate share of the County's hydrant costs in 1986 using hydrant population as calculated in Appendix 13.

### 22500 Emergency Measures

The amount shown reflects the maximum municipal grant to emergency measures that is matched by the Province.

### 22900 Other

#### 22920 Building Inspection

Building Inspection and related administrative costs were estimated by Halifax County's Department of Planning and Development given the general level of building activity within the Study Area.

The amount shown reflects expenditures related to one senior inspector/plans examiner; three building inspectors; one enforcement officer and two support staff. As explained in Appendix 14, salaries included in the estimate as based on those paid by Halifax County.

22900 Other

22920 Building Inspection (continued)

The model assumes that there would be sufficient demand for inspection services to warrant a separate building inspection service for the Study Area rather than shared service with another municipal unit.

22930 Animal and Pest Control

The Department of Municipal Affairs contacted Harbour Cities Veterinary Hospital Ltd. which provides animal control for Bedford, Dartmouth and Halifax. The amount shown was based on estimates provided by Harbour Cities assuming: (1) the holding facilities would be in Dartmouth, (2) there would be two control officers doing 12 hours active patrolling, (3) a good used truck and (4) they would only be involved in dog control.

22000 PROTECTIVE SERVICES (continued) Schedule 2-2

| | | | 1986 Estimate |
|---|---|---|---|
| 22400 | FIRE PROTECTION | | |
| 22410 | Administration | | 6,000 |
| 22420 | Fire Fighting Force | | 958,000 |
| 22430 | Fire Alarm systems | | 47,000 |
| 22440 | Fire Investigations and Prevention | | Nil |
| 22450 | Water Supply and Hydrants | | 448,000 |
| 22460 | Training | | Nil |
| 22470 | Fire Stations and Buildings | | 13,000 |
| 22480 | Fire Fighting Equipment | | 37,000 |
| 22490 | Other | | 38,000 |
| | | Subtotal | 1,547,000 |
| 22500 | EMERGENCY MEASURES | Subtotal | 500 |
| 22900 | OTHER | | |
| 22910 | Consumer Investigation & Borrower's Protection | | Nil |
| 22920 | Protective Inspection(Building Inspection) | | 250,000 |
| 22930 | Animal and Pest Control | | 85,000 |
| 22940 | Registry Office | | Nil |
| 22990 | Other | | Nil |
| | | Subtotal | 335,000 |
| | | TOTAL | 3,669,500 |

## 23000 TRANSPORTATION SERVICES

The transportation expenditures outlined in the model cover two major areas: common services and road transport.

Common services includes those expenditures which would be difficult to allocate to specific functional programs. Included here are the overall administrative expenditures related to transportation and the capital, operating, and maintenance expenditures on general public works equipment.

Road transport includes administrative expenditures relating to road transport facilities as well as those of parking authorities and traffic consultants. Also, the various engineering aspects, traffic aids and controls, and all phases of construction, operation and maintenance of transport facilities are charges proper to this area. Grade crossing eliminations and sidewalks comprise part of this functional program, as do street cleaning and flushing, which includes dust prevention, and the removal of storm debris, leaves and other deposits. Storm sewers, where separate from sanitary sewers, are also included in this area.

Transportation services are, at present, provided to the Study Area by the Provincial Department of Transportation. Because the model assumes the Study Area is an incorporated urban unit it was necessary to develop an estimate of costs for a new urban unit with responsibility for transportation services.

In structuring a budget for the Study Area the first step was to develop an appropriate transportation division, more generally referred to as engineering and public works department, for a new municipal unit with the Study Area's characteristics.

Based on discussions with officials from the Department of Transportation and senior municipal engineering personnel, the Department of Municipal Affairs has developed staffing, equipment and overhead expenditures related to providing municipal transportation services in the Study Area.

The model assumes a staff complement of 38 as outlined in Appendix 15A. Salaries and benefits are based on municipal and provincial scales within the Metropolitan Area.

Equipment requirements as listed in Appendix 15B were developed in consultation with the Department of Transportation, Bedford and Dartmouth. It should be noted that the cost of purchasing equipment is included in the Study Area's start up capital requirements rather than being shown as an operating expense.

23000 TRANSPORTATION SERVICES (continued)

For certain expenditures actual costs were extracted from Halifax County's financial statements and area rate books. These include sidewalk maintenance and snow removal, street lighting, and storm drainage.

Costs related to workshops, yards and buildings reflect those incurred by the Department of Transportation. The model assumes that the Study Area would incur similar expenditures in the operation of a municipal equipment compound. This cost was cross checked against Bedford's costs for reasonableness.

Amounts shown under Transportation Services were cross checked on a per kilometer basis with a number of municipal units for reasonableness.

Although most streets and roads in the Study Area are relatively new compared to other towns and cities in the province resulting in somewhat lower maintenance costs, the Study Area's road maintenance costs will likely increase over the next number of years with the expected deterioration normally associated with an aging road system.

The Department of Municipal Affairs also notes that traffic control and safety was one of the issues set out in the Report of the Sackville Civic Status Review Committee. A decision by the community to place a priority on increased expenditures in this area may increase costs above those on which the model is based.

## 23000 TRANSPORTATION SERVICES

Schedule 2-3

| | | | 1986 Estimate |
|---|---|---|---|
| 23100 | COMMON SERVICES | | |
| 23110 | Administration | | 1,004,000 |
| 23120 | Engineering Services(includes #23220) | | 166,000 |
| 23130 | General Equipment | | Nil |
| 23140 | Small Tools and Equipment | | 3,000 |
| 23150 | Workshops, Yards and Other Buildings | | 42,000 |
| 23160 | Research, Planning and Design | | Nil |
| 23180 | Liability Insurance(See #21930) | | Nil |
| 23190 | Other(Contingencies) | | 5,000 |
| | | Subtotal | 1,220,000 |
| 23200 | ROAD TRANSPORT | | |
| 23210 | Administration(included under #23110) | | Nil |
| 23220 | Engineering(included under #23120) | | Nil |
| 23230 | Roads and Streets(includes sidewalks, storm drainage) | | 1,027,000 |
| 23240 | Bridges, Subways, Tunnels Grade Inspections and Ferries | | 20,000 |
| 23250 | Street Lighting | | 213,000 |
| 23260 | Traffic Services | | 132,000 |
| 23270 | Parking | | Nil |
| 23280 | Motor Vehicle Inspections | | Nil |
| 23290 | Other Road Transport | | Nil |
| | | Subtotal | 1,392,000 |
| 23300 | AIR TRANSPORT | | |
| 23310 | Administration | | Nil |
| 23320 | Other | | Nil |
| | | Subtotal | 0 |
| 23400 | WATER TRANSPORT | | |
| 23410 | Administration | | Nil |
| 23420 | Docks and Port Facilities | | Nil |
| 23430 | Ship Canals and Channels | | Nil |
| 23490 | Other | | Nil |
| | | Subtotal | 0 |
| 23500 | PUBLIC TRANSIT | | |
| 23510 | Research, Planning and Design(Included under #28430) | | |
| 23590 | Other | | Nil |
| | | Subtotal | 0 |
| 23900 | OTHER TRANSPORTATION | Subtotal | |
| | | TOTAL | 2,612,000 |

## 24000 ENVIRONMENTAL HEALTH SERVICES

### 24200 Sewage Collection and Disposal

#### 24220 Sewage Collection Systems

Study Area costs for sewage collection were developed by prorating actual Halifax County expenditures on the basis of footage. This figure was then adjusted on the recommendation of engineering staff in the Department of Municipal Affairs to reflect reduced economics of scale that would result from separating out the Study Area's system from the balance of the County.

The amount shown has been compared to expenditures incurred by Truro, Bedford, Glace Bay, Sydney and Bridgewater for reasonableness.

#### 24240 Sewage Treatment and Disposal

The amount shown reflects 65% of the cost of operating the Mill Cove Treatment Plant, excluding debt servicing charges which are covered under Fiscal Services account #28132. The percentage is based on the proportion of the treatment plant's capacity dedicated to the Study Area.

The analysis does not consider the matter of ownership of Mill Cove Sewage Treatment Plant, although it may be assumed that Halifax County will no longer wish to own and operate a facility that would only serve Bedford and the Study Area.

#### 24320 Garbage and Waste Collection

The amount shown reflects the cost of garbage collection by private contract within the Study Area as calculated in Appendix 16.

#### 24590 Other - Parkland Garbage Collection

The amount shown reflects actual costs incurred by Halifax County for the removal of garbage and litter from parklands within the Study Area.

## 24000 ENVIRONMENTAL HEALTH SERVICES

Schedule 2-4

| | | | 1986 Estimate |
|---|---|---|---|
| 24200 | SEWAGE COLLECTION AND DISPOSAL | | |
| 24210 | Administration(under #23110) | | Nil |
| 24220 | Sewage Collection Systems | | 450,000 |
| 24230 | Sewage Lift Stations | | Nil |
| 24240 | Sewage Treatment and Disposal(Debt in fiscal services) | | 246,000 |
| 24250 | Comfort Stations | | Nil |
| 24290 | Other | | Nil |
| | | Subtotal | 696,000 |
| 24300 | GARBAGE AND WASTE COLLECTION AND DISPOSAL | | |
| 24310 | Administration | | Nil |
| 24320 | Garbage and Waste Collection | | 295,000 |
| 24330 | Municipal Dumps (Landfill - see account # 28440) | | Nil |
| 24340 | Incinerators | | Nil |
| 24390 | Other(Parkland - garbage collection) | | 20,000 |
| | | Subtotal | 315,000 |
| 24900 | OTHER ENVIRONMENTAL HEALTH | | |
| 24910 | Administration | | Nil |
| 24920 | Smoke Abatement | | Nil |
| 24930 | Other Air Pollution | | Nil |
| 24940 | Water Pollution Control | | Nil |
| 24950 | Other Pollution Control | | Nil |
| 24960 | Noise Abatement | | Nil |
| 24990 | Other Environmental Health | | Nil |
| | | Subtotal | 0 |
| | | TOTAL | 1,011,000 |

## 25000 PUBLIC HEALTH AND WELFARE SERVICES

### 25100 Public Health

The provincial government assumes the major share of public health costs through its health units.

Although the Report of the Sackville Civic Status Review Committee made reference to future hospital needs of the Study Area, a hospital and related expenditures have not been assumed to exist for purposes of this analysis.

### 25700 Social Services

In developing the model it was assumed that the Study Area, if incorporated, would continue to provide the same range and level of social services as provided by Halifax County.

The model has apportioned Social Services costs based on either actual caseloads from the Study Area, or on a proportionate useage basis.

The amounts shown were developed by the Halifax County Department of Social Services, as outlined in Appendix 17A(i) and reflect the costs and excess costs based on those actually occurred in 1986. As the letter in Appendix 17A(ii) indicates these figures will be low in terms of actual 1987 costs. Social Services is a volatile expenditure area which is subject to changes based on a number of economic and social factors which may cause costs in subsequent years to diverge substantially from those shown in the analysis.

#### 25710 General Administration

It is assumed that the Study Area would have its own Social Services administration with a Director, three Social Workers, two Clerical Staff, and a part-time Family Therapist/Eligibility Review Officer. It may be difficult to combine the Family Therapist/Eligibility Review Officer position or to find someone who is qualified for both jobs who will work part-time. The Project Management Committee agreed that the model should assume that this branch of the administration remain at its present quarters in the Cobequid Multi-Service Centre, which presently houses branches of the Provincial and County Social Services Departments. The rental costs associated with these offices have been included in the general administration budget.

#### 25720 Social Welfare Assistance

The amount shown is based on Halifax County's 1986 costs, related to actual caseloads from the Study Area.

## 25000 PUBLIC HEALTH AND WELFARE SERVICES

### 25730 Social Welfare Services

Childrens Aid Grant: This grant in 1986, was based on 1981 census figures multiplied by a standard $0.34 per capita charge for the County of Halifax. Fifteen percent of the actual cost was attributed to the Study Area as outlined in Appendix 17A(i). In 1987, the 1986 census figures would be used and multiplied by a standard $0.36 per capita charge. For the Study Area's population of 26,000, the cost would rise from $4,500 in 1986, to $9,360 upon incorporation.

Children in Care: Please refer to Appendix 17B for the detailed calculation of these costs.

### 25790 Other Social Welfare

This section includes expenditures for transition houses/shelters; grants to Social Service Agencies, the homemaker program, Senior Citizens Housing and Homes for Special Care. The major item in this section is the Homes for Special Care costs, which total $386,000 or 85% of the costs included under "other Social Welfare". No costs have been apportioned for the Settlement Act.

## 25000 PUBLIC HEALTH AND WELFARE SERVICES

Schedule 2-5

| | | | 1986 Estimate |
|---|---|---|---|
| 25100 | PUBLIC HEALTH | | Nil |
| 25200 | MEDICAL CARE | | Nil |
| 25300 | HOSPITAL CARE | | Nil |
| 25500 | OTHER HEALTH | | Nil |
| 25700 | SOCIAL WELFARE | | |
| 25710 | Administration | | 199,000 |
| 25720 | Social Welfare Assistance | | 1,097,000 |
| 25730 | Social Welfare Services | | 34,000 |
| 25790 | Other Social Welfare(Homes for Special Care) | | 452,000 |
| | | Subtotal | 1,782,000 |
| | | TOTAL | 1,782,000 |

## 26000 ENVIRONMENTAL DEVELOPMENT SERVICES

### 26100 Environmental Planning and Zoning

The amounts shown are based on estimates prepared by Halifax County's Department of Planning and Development as set out in Appendix 14.

Estimates include salaries, benefits and related administrative overhead for a staff of 13. While the number of clerical/secretarial staff might be reduced, the staff complement assumed by the model generally reflects the high priority given to planning and development control in the Report of the Sackville Civic status Review Committee.

### 26200 Community Development

#### 26290 Other Community Development (Mainstreet Program)

The analysis assumes that the Study Area, if incorporated, would continue to participate in the Mainstreet Program, at least at base year level.

The amount shown is based on estimates provided by the Mainstreet Coordinator for Halifax County. The expenditure reflects the County's actual 1986 costs attributable to the Study Area's Mainstreet Program adjusted upward to reflect the salary for one full time coordinator.

### 26600 Industrial Parks and Commissions

The model assumes that Industrial Estates Limited (IEL) will continue to own and operate the industrial park in District 16. An industrial commission would be set up by the new municipal council to administer and promote the development of the park.

The amount shown includes salaries and benefits for an industrial development promotions coordinator and a secretary/administrative assistant and related expenditures set out in Appendix 18.

## 26000 ENVIRONMENTAL DEVELOPMENT SERVICES

Schedule 2-6

| | | | 1986 Estimate |
|---|---|---|---|
| 26100 | ENVIRONMENTAL PLANNING AND ZONING | | |
| 26110 | Planning Boards | | Nil |
| 26120 | Administration | | Nil |
| 26130 | Research and Planning | | 300,000 |
| 26190 | Other Planning and Zoning | | 200,000 |
| | | Subtotal | 500,000 |
| 26200 | COMMUNITY DEVELOPMENT | | |
| 26210 | Administration | | |
| 26220 | General Land Assembly | | Nil |
| 26230 | Urban Renewal Projects | | Nil |
| 26240 | Beautification and Land Rehabilitation | | Nil |
| 26290 | Other Community Development(Main Street Program) | | 86,000 |
| | | Subtotal | 86,000 |
| 26300 | HOUSING | | |
| 26310 | Administration | | Nil |
| 26340 | Operation | | Nil |
| 26390 | Other | | Nil |
| | | Subtotal | 0 |
| 26400 | NATURAL RESOURCES DEVELOPMENT | | |
| 26420 | Agriculture | | Nil |
| 26430 | Water Resources and Conservation | | Nil |
| 26490 | Other Natural Resources Development | | Nil |
| | | Subtotal | 0 |
| 26500 | REGIONAL DEVELOPMENT COMMISSIONS | | |
| 26510 | Administration | | Nil |
| 26520 | Assistance to Regional Development | | Nil |
| 26590 | Other | | Nil |
| | | Subtotal | 0 |
| 26600 | INDUSTRIAL PARKS AND COMMISSIONS | | |
| 26610 | Administration | | 56,000 |
| 26620 | Assistance to Industrial Development | | Nil |
| 26690 | Other | | Nil |
| | | Subtotal | 96,000 |
| 26900 | OTHER ENVIRONMENTAL DEVELOPMENT SERVICES | | |
| 26910 | Tourism | | Nil |
| 26920 | Public Receptions | | Nil |
| 26930 | Markets | | Nil |
| 26990 | Other Environmental Development Services | | Nil |
| | | | Nil |
| | | Subtotal | 0 |
| | | TOTAL | 682,000 |

## 27000 RECREATION AND CULTURAL SERVICES

### 27100 Recreation Facilities

Municipal expenditures for recreation and culture include community centres, swimming pools, skating rinks, and parks and playgrounds.

Amounts shown are based on information provided by Sackville Recreation and include expenditures for recreation services based on the base year levels provided by Sackville Recreation and projected expenditures for a new sports stadium. Expenditures for the sports stadium were included in the model as it was identified in both the 10 year Master Plan for Recreation, prepared in 1980, and the Report of the Sackville Civic Status Committee as a high priority.

The current arena in District 20 is excluded from the calculations as it is a completely separate entity from Sackville Recreation and would continue to function independently if the Study Area incorporates. It might be noted, that some cost savings will be realized as the community will use some commmon staff for both the present arena and the one proposed to be included in the sports stadium.

The Study Area can anticipate some additional costs if it incorporates. Two new staff to handle recreation programming and five new staff to maintain parks and playgrounds currently maintained by Halifax County have been included on the recommendation of Sackville Recreation. Sports equipment and parks maintenance equipment will also be needed.

Sackville Recreation as well as operating the new sports stadium will continue to provide general recreation services to Districts 15, 16, 18, 19 and 20. To obtain costs relevant to the Study Area, a 10% decrease in all base year expenditures was calculated. The Executive Director for Sackville Recreation recommended using the 10% figure instead of prorating on the basis of population as some expenses will be incurred whether or not Sackville Recreation is serving the Study Area or all five districts.

The figures shown in Appendix 19A are gross figures with the revenues received from membership fees, program fees, etc. being shown as a revenue item under account #14700. All figures were taken from actual and projected budget statements. The costs for the additional staff, sports equipment and parks and playground equipment as well as the capital costs for maintenance equipment are estimates obtained from Sackville Recreation.

## 27000 RECREATION AND CULTURAL SERVICES

### 27100 Recreation Facilities (continued)

There is one recoverable item shown on the expenditure side of the recreation budget and this is for parkland maintenance. It is money paid to the Recreation Department for grass cutting at the schools and on the sidewalk medians and is received from the District School Board and The Department of Transportation's Engineering and Works Department. It is shown as a direct deduction on the expenditure side rather than a revenue item.

Capital costs related to the sports stadium are found under #28000 Fiscal Services.

### 27250 Libraries

As an incorporated municipal unit, the Study Area would assume responsibility for the branch library located in District 16.

The amount shown reflects the actual 1986 operating costs for the branch library as provided by the Provincial Library.

## 27000 RECREATION AND CULTURAL SERVICES

Schedule 2-7

| | | | 1986 Estimate |
|---|---|---|---|
| 27100 | RECREATION FACILITIES | | |
| 27110 | Administration | | 405,000 |
| 27120 | Community Centres and Hall | | Nil |
| 27130 | Swimming Pools, Beaches, Marinas and Fitness | | 426,000 |
| 27150 | Skating Rinks and Arenas | | 130,000 |
| 27160 | Amusement Parks, Exhibitions and Fairs | | Nil |
| 27170 | Stadiums | | Nil |
| 27180 | Parks and Playgrounds | | 65,000 |
| 27190 | Other Recreation Facilities | | Nil |
| | | Subtotal | 1,026,000 |
| 27200 | CULTURAL BUILDINGS AND FACILITIES | | |
| 27210 | Administration | | Nil |
| 27230 | Historic Sites | | Nil |
| 27240 | Art Galleries, Museums, Planetariums | | Nil |
| 27250 | Libraries(Local Branch) | | 58,000 |
| 27260 | Theatre, Concert halls, Auditoriums | | Nil |
| 27270 | Heritage Properties | | Nil |
| 27290 | Other Cultural Buildings and Facilities | | Nil |
| | | Subtotal | 58,000 |
| 27500 | OTHER RECREATION AND CULTURAL SERVICES | Subtotal | Nil |
| | | TOTAL | 1,084,000 |

## 28000 FISCAL SERVICES

When a municipal unit wishes to borrow for a capital purpose, it obtains a temporary borrowing resolution (a guarantee from the government that it has approved the borrowing) which the municipal unit can present to government approved lenders.

Based on this approval the municipality purchases the assets, finalizes the costs and obtains an issuing resolution to convert all the short term funding into long term funding, in the form of a debenture. The debentures are handled by the Municipal Finance Corporation which raises money in the market place to lend to the municipalities.

The Municipal Finance Corporation has established a Capital Fund Reserve which is actually a working capital reserve. The corporation acts as an intermediary between the investment companies and the municipalities until all required debenture documents are approved by the Department of Municipal Affairs.

The Corporation charges a nominal administrative fee based on the value of the debenture issued, to provide this service. This rate is added to the market value.

Once the short term financing has been converted to long term financing, the serial bond method is recommended by the Department of Municipal Affairs to determine the annual payments for principal and interest. Under this method the capital is amortized over the expected life of the item and the interest is computed on the declining outstanding balance. The capital payment together with the interest payments equals the total charge. The interest can be computed either on a semi-annual or an annual basis; the payments decrease each year as the capital is repaid.

### 28110 Interest on Short Term Borrowing

The Department of Municipal Affairs recognizes that it is normal practice for a municipal unit to use short term borrowings to bridge the period between capital expenditure and the marketing of debentures for the municipal unit.

However, to give a more realistic impact of start up capital costs that would be incurred by the Study Area, the model assumes that all capital requirements will be financed through immediate long term borrowings requiring repayment of both principal and interest.

## 28000 FISCAL SERVICES

### 28121 Debenture Interest (General Government, Police Transportation, Sports Stadium)

It is also assumed that the new municipal unit would fund the office equipment, computer system, police cars, radar detection equipment, furnishings, TV monitor, communication system, salt dome, and recreation equipment over five years. Transportation capital costs which include equipment, vehicles and paving projects are usually capitalized over 10 years. The sports stadium would be for a 20 year term. The cost of the proposed stadium is based on an estimate of $5 million with assumed cost sharing arrangements outlined by Sackville Recreation. The net cost to the Study Area would be in the range of $2.2 million. The interest was calculated at a rate of 10%.

After discussions with the Project Management Team it was decided not to include costs related to the construction of a new fire hall in the analysis as area rate payers had not given approval to it. It should be noted that the station is estimated to cost approximately $1.8 million which if added to the Study Area's capital debt would impact on the tax rate.

Municipal units usually attempt to finance small amounts (less than $50,000) through capital out of revenue or their reserves.

It should also be noted that the Study Area, as an incorporated municipal unit, would receive an annual unconditional capital grant from the Department of Municipal Affairs under the provisions of the Municipal Grants Act.

Based on the capital grant formula, the Study Area as a Class II urban unit would have received a grant of approximately $381,000 in 1986.

At the discretion of Council, the grant may either be applied against current capital expenditures; outstanding capital debt; or set aside in a special reserve account for future capital purposes.

Disposition of the Study Area's capital grant has not been taken into account in this analysis.

28000 FISCAL SERVICES

28131 Debenture Principal

Principal payments on the capital items mentioned above were calculated on their respective terms. For more detail, see Appendix 20A.

28132 Term Loan Principal (existing debt - Principal and Interest)

The amount shown is the annual payment required to repay both principal and interest on outstanding debts incurred by Halifax County which would become the responsibility of the Study Area upon incorporation.

Included is outstanding debt related to that portion of the sewer collector and trunk system serving the Study Area; 65% of debt related to the Mill Cove Treatment Plant; and an existing capital debt related to the fire department serving the Study Area.

Details are set out in Appendix 20B .

28200 Transfers to Own Reserves, Funds and Agencies

28211 Uncollectible Taxes

The Department of Municipal Affairs Manual of Accounting and Reporting Practices requires each municipal unit to include in its operating budget, an amount equivalent to the previous year's uncollected taxes and rates.

For purposes of this analysis, the Study Area's average ratio of tax arrears to tax billings for the years 1984 to 1986 inclusive was applied to the Area's tax levy as calculated in Appendix 21.

28224 General Capital Fund

The General Capital Fund is actually for capital out of revenue requirements where the municipal unit establishes a fund for capital purposes to be used within the fiscal reporting period. An amount has not been allocated in the first year. This fund will vary according to Council's decision.

## 28000 FISCAL SERVICES

### 28230 Own Agencies

Legislation may require that a municipal unit contribute toward all or part of the deficit of certain municipal entities established for the purpose of providing a specific service within its boundaries.

Municipal units may also be authorized by legislation to levy rates on behalf of municipal entities created by them and to transfer any collected funds to the body for its own purposes.

#### 28231 Deficit or Levy for Water Utility

For purposes of this analysis, it is assumed that the Study Area will contract with the Halifax County Water Utility for both water and the provision and maintenance of all related infrastructure on a cost recovery basis.

Halifax County's water utility is in healthy financial condition and no deficit is anticipated.

#### 28232 Deficit or Levy for Electric Utility

This only applies to municipal electric utilities. The Study Area is served by N.S.P.C.

#### 28233 Deficit or Levy for Housing Corporation

The analysis has not assumed the establishment of a Municipal Housing Corporation in the Study Area.

#### 28235 Levy for Business Improvements District

There is not at present a Business Improvement District within the Study Area.

#### 28236 Deficit or Levy for Industrial Commission

The analysis does not contemplate an Industrial Commission deficit.

28000 FISCAL SERVICES — Schedule 2-8

| | | 1986 Estimate |
|---|---|---|
| 28100 | DEBT CHARGES | |
| 28110 | Interest on Short-Term Borrowings | |
| 28111 | General Operations Interest | Nil |
| 28112 | Temporary Financing Interest - Capital Projects | Nil |
| 28113 | Interest or Discount On Current Tax Repayments | Nil |
| 28120 | Interest On Long-Term Debt | |
| 28121 | Debenture Interest(gen govt,police,transportation,sports stadium) | 376,000 |
| 28122 | Term Loan Interest | Nil |
| 28130 | Principal Instalments Or Sinking Fund Requirements | |
| 28131 | Debenture Principal(gen govt,police,transportation,sports stadium) | 324,000 |
| 28132 | Term Loan Principal(existing debt - principal and interest) | 361,000 |
| 28133 | Sinking Fund Requirement | Nil |
| 28134 | Temporary Financing Principal - Capital Projects | Nil |
| 28190 | Other Debt Charges | Nil |
| | Subtotal | 1,061,000 |
| 28200 | TRANSFERS TO OWN RESERVES, FUNDS AND AGENCIES | |
| 28210 | Valuation and Allowances | |
| 28211 | Uncollectible Taxes | 469,000 |
| 28212 | Other Doubtful Receivables | Nil |
| 28213 | Unresolved Assessment Appeals | Nil |
| 28215 | Deficit of Previous Years | Nil |
| 28219 | Other | Nil |
| 28220 | Other Funds | Nil |
| 28221 | Special Reserve Fund - Capital Section | Nil |
| 28222 | Special Reserve Fund - Equipment Section | Nil |
| 28223 | Special Reserve Fund - Operating Section | Nil |
| 28224 | General Capital Fund | Nil |
| 28229 | Other | Nil |
| 28230 | Own Agencies | Nil |
| 28231 | Deficit or Levy for Water Utility | Nil |
| 28232 | Deficit or Levy for Electric Utility | Nil |
| 28233 | Deficit or Levy for Housing Corporation | Nil |
| 28235 | Levy for Business Improvement District | Nil |
| 28236 | Deficit or Levy for Industrial Commission | Nil |
| 28239 | Other | Nil |
| 28240 | Own Agencies (Extraordinary) | Nil |
| | Subtotal | 469,000 |

## 28000 FISCAL SERVICES

### 28300/28400 Unconditional and Conditional Transfers to Other Governments and Agencies

Costs of operating a number of inter-municipal agencies are shared among the Metro Area municipal units on the basis of uniform assessment: Halifax County Joint Expenditure Board; Halifax Court House Commission; Halifax Port Commission; Metropolitan Authority's general administrative costs; MAPC; and Halifax Port Commission.

Prior to provincial takeover on April 1, 1986 Metro units also used uniform assessment to calculate their respective share of the cost of operating the Halifax County Correctional Centre.

Where some formula other than uniform assessment is used to calculate each municipal unit's cost, it is noted in the text below.

The uniform assessment percent split between the Study Area and the remainder of Halifax County, and the calculation used to determine the Study Area's contribution toward these cost shared agencies is shown in Appendix 22.

Although the analysis assumes that the Study Area would participate in the cost sharing of all inter-municipal services and agencies in the Metro area, it should be noted that membership in the Metropolitan Authority and MAPC is not automatic and would require the approval of the existing municipal participants: the Cities of Halifax and Dartmouth, the Town of Bedford and the Municipality of the County of Halifax.

#### 28320 Joint Expenditure Board

The amount shown is the Study Area's calculated share of actual Joint Expenditure Board costs related to administration of justice including jury fees, court stenographers, and operations of the County Sheriff.

#### 28421 Correctional Services

The Province assumed full responsibility for the administration of all correctional facilities effective April 1, 1986. A municipal contribution was a component of the takeover.

The Study Area's contribution to the operation of the Halifax County Correctional Centre for the first quarter of 1986 prior to provincial takeover is calculated on the basis of the Study Area's uniform assessment.

28000 FISCAL SERVICES

28421 Correctional Services (continued)

The Study Area's contribution for the nine months in 1986 following provincial takeover is based on the municipal contribution formula as calculated in Appendix 23.

The two amounts are combined in this account.

28422 Halifax Court House Commission

The amount shown is the Study Area's calculated share of actual 1986 costs incurred in the operation and maintenance of the Court House.

28430 Transportation Services (Metropolitan Authority)

The cost of providing transit service to the metropolitan area is shared among the members of the Metropolitan Authority on the basis of route mileage within each municipal unit.

The amount shown reflects actual 1986 costs related to transit service within the Study Area provided to the Department by officials at the Metropolitan Authority.

28440 Environmental Health (Metro Authority)

This expenditure relates to the operation of the landfill site and transfer stations by the Metropolitan Authority and is shared among the member units on the basis of tonnage. These costs were provided by the County of Halifax based on actual tonnage generated by the Study Area in 1986.

28453 Per Capita Hospital Tax

Under the Hospitals Act, every municipal unit must pay a per capita hospital tax determined as follows:

(a) 50 cents per capita for the first 1,000 of its population
(b) One dollar per capita for the remainder of the population.

The calculation must be based on the most recent census which for purposes of the model's base year is 1981 (21,759).

28461 Metropolitan Area Planning Commission (MAPC)

The amount shown is the Study Area's calculated share of 1986 operating costs incurred by MAPC.

## 28000 FISCAL SERVICES

### 28472 Regional Library

As an incorporated municipal unit the Study Area will cost share with Halifax County and Bedford in the operation of the regional library.

The amount shown was calculated by the Provincial Library as the Study Area's contribution based on a new funding formula of $.0103 per $100 uniform assessment that comes into effect on January 1, 1988.

### 28477 Appropriation to District School Board

One of the basic assumptions made in developing the model was that the Study Area would remain part of the Halifax County-Bedford District School Board and would financially contribute to the Board to assist it in its operations.

A school board's grant from the municipalities it serves is determined by the total uniform assessed value of property in those municipalities and an "education tax rate" established each year by the Province. In 1986, this rate was 41 cents per $100 of uniform assessment.

In addition to the mandatory contribution, municipal units also contribute to any excess costs related to programs and services over and above those covered by the mandatory contribution.

Costs incurred by the Halifax County - Bedford District School Board are shared among the municipal units on a formula related to Student population.

The amount shown is the Study Area's calculated share of actual costs incurred by the Halifax County-District School Board in 1986.

It should be noted that a modification made to the education funding formula in 1987 to compensate school boards which are supported by municipal units with a low ability to pay per student unit through "supplementary" grants significantly reduced the Municipal contributions to the Halifax County-Bedford School Board from those paid in 1986.

### 28490 Halifax Port Commission

The amount shown is the Study Area's calculated share of 1986 Commission costs related to port development and promotional activities.

28000 FISCAL SERVICES (continued) Schedule 2-8

| | | | 1986 Estimate |
|---|---|---|---|
| 28300 | UNCONDITIONAL TRANSFERS TO OTHER GOVERNMENTS AND AGENCIES | | |
| 28320 | Joint Expenditure Board | | 9,000 |
| 28340 | Other Local Governments | | Nil |
| | | Subtotal | 9,000 |
| 28400 | CONDITIONAL TRANSFERS TO OTHER GOVERNMENTS AND AGENCIES | | |
| 28410 | General Government Services(Metro Authority Administration) | | 14,000 |
| 28420 | Protective Service | | Nil |
| 28421 | Correctional Services | | 201,000 |
| 28422 | Halifax Court House Commission | | 41,000 |
| 28430 | Transportation Services(Metro Authority) | | 240,000 |
| 28440 | Environmental Health Services(Metro Authority) | | 207,000 |
| 28450 | Public Health and Welfare Services | | |
| 28453 | Per Capita Hospital tax | | 21,000 |
| 28455 | Regional Housing Corporation | | Nil |
| 28460 | Environmental Development Services | | |
| 28461 | Regional Planning(HAPC) | | 5,000 |
| 28466 | Joint or Regional Industrial Commission | | Nil |
| 28470 | Recreation and Cultural Services and Education | | |
| 28472 | Regional Library | | 40,000 |
| 28477 | Appropriation to District School Board | | 2,787,000 |
| 28480 | Fiscal Services | | Nil |
| 28490 | Other Services(Halifax Port Commission) | | 12,000 |
| | | Subtotal | 3,566,000 |
| 28800 | TRANSMISSION OF TAXES COLLECTED FOR OTHER GOVERNMENTS (Village and Special Commission Rates) | Subtotal | 0 |
| 28900 | OTHER FISCAL SERVICES | | |
| | | TOTAL | 5,105,000 |

## 29000 EXTRAORDINARY OR SPECIAL ITEMS

Schedule 2-9

| | | 1986 Estimate |
|---|---|---|
| 29100 | EXTRAORDINARY OR SPECIAL REVENUE ITEMS | |
| 29110 | Specify ..... | |
| 29120 | Specify ..... | |
| 29130 | Specify ..... | |
| 29140 | Specify ..... | |
| 29150 | Specify ..... | |
| | Revenue Items Subtotal | 0 |
| 29200 | EXTRAORDINARY OR SPECIAL EXPENDITURE ITEMS | |
| 29210 | Specify ..... | |
| 29220 | Specify ..... | |
| 29230 | Specify ..... | |
| 29240 | Specify ..... | |
| 29250 | Specify ..... | |
| | Expenditure Items Subtotal | 0 |
| | Net Expenditure Items or (Net Revenue Items) | 0 |

# APPENDICES

## APPENDICES

1. Halifax County Population Estimates
   Department of Planning and Development
   Halifax County

2. Deed Transfer Tax: 1984, 1985, 1986
   - Account #11910

3. Grants in Lieu of Taxes
   - Schedule D
   - Account #12100
   - Account #12310

4. Fines
   - Account #15200

5. Return on Investments
   - Account #15600
   Penalties and Interest on Taxes
   - Account #15500
   Miscellaneous Revenues
   - Account #15900

6. Ice Control & Snow Removal Grant
   - Account #16261

7. Calculation of Uniform Assessment
   - Account #16281

8. Calculation of Road Maintenance Grant
   - Account #17532

9. General Government: Stipends
   - Account #22100

10. Municipal Offices: Lease Cost Calculations
    - Account #21210

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11. Analysis of Policing Requirements
Department of Municipal Affairs
- Account #21000

12. Fire Protection: Estimated cost of recommendations of Sackville Civic Status Review Committee Report
Department of Municipal Affairs
- Account #22400

13. Fire Hydrant: Calculation of Cost
- Account #22450

14. Planning Services - Estimated Cost
Department of Planning & Development
Halifax County
- Account #17561
- Account #22920
- Account #26100

15A. Transportation Services - Staff complement
- Account #23000

15B. Transportation Services - Capital
- Account #23000

16. Environmental Health Services: Various Calculations
- Account #24320
- Account #28440

17A(i) (ii) Social Services - Various Calculations prepared by the Department of Social Services, Halifax County
- Account #17557
- Account #25700

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17B. Social Services - Children in Care
- Account #25790

18. Industrial Commission Expenditures
- Account #26610

19A. Recreation Services: Estimated expenditures provided by Sackville Recreation
- Account #27000

19B. Recreation Services: Estimated revenue provided by Sackville Recreation
- Account #14700

20A. Debenture Interest and Principal (General Government, Police, Transportation, Sports Stadium)
- Account #28121/#28131

20B. Term Loan Principal (existing debt)
- Account #28132

21. Uncollectible Taxes: Calculations
- Account #28211

22. Metro Area Cost Sharing Arrangements: Various calculations
- Account #28300/28400

23. Corrections Contribution: Calculations
- Account #28421

24. Appropriation to District School Board: Calculations
- Account #28477

APPENDIX NO. 1
ESTIMATED POPULATION BY MUNICIPAL DISTRICT, 1986

| DISTRICT | AREA (SQ. MI.) | 1981 CENSUS POPULATION | RESIDENTIAL BUILDING PERMITS 1981-1985 | ESTIMATED 1986 POPULATION (TO NEAREST '00) |
|---|---|---|---|---|
| 1 | 123 | 3,152 | 96 | 3,400 |
| 2 | 18 | 3,759 | 268 | 4,600 |
| 3 | 79 | 4,451 | 188 | 4,900 |
| 4 | 72 | 5,348 | 275 | 6,100 |
| 5 | 46 | 4,931 | 220 | 5,500 |
| 6 | 18 | 6,015 | 411 | 7,300 |
| 7 | 7 | 3,119 | 100 | 3,400 |
| 8 | 58 | 5,398 | 194 | 6,000 |
| 9 | 102 | 5,730 | 407 | 6,700 |
| 10 | 264 | 4,026 | 123 | 4,300 |
| 11 | 464 | 3,981 | 112 | 4,100 |
| 12 | 440 | 2,230 | 70 | 2,300 |
| 13 | 216 | 2,205 | 91 | 2,400 |
| 14 | 131 | 7,984 | 404 | 9,100 |
| 15 | 40 | 4,527 | 156 | 5,000 |
| 16 | 3 | 6,834 | 348 | 8,100 |
| 17 | 5 | 6,696 | 825 | 9,400 |
| 18 | 58 | 2,984 | 194 | 3,500 |
| 19 | 23 | 6,714 | 407 | 7,900 |
| 20 | 5 | 8,211 | 504 | 10,000 |
| 21 | 4 | 6,125 | 782 | 8,700 |
| TOTAL | 2,176 | 104,420 | 6,175 | 122,700 |

Policy Division
Department of Planning
and Development
February, 1986

**APPENDIX NO. 2**
**DEED TRANSFER TAX**
**Account #11910**

| District | 1984 | 1985 | 1986 |
|---|---|---|---|
| 16 | $86,302.10 | $244,839.03 | $410,035.92 |
| 19 | $170,143.44 | $209,318.77 | $343,402.08 |
| 20 | $267,032.86 | $240,466.09 | $277,637.01 |

Source:

Halifax County Regional Assessment Office
Department of Municipal Affairs

APPENDIX NO. 3
GRANTS IN LIEU OF TAXES (1986)
Accounts #12100 - 12490

| Dist | Comments | 1986 Commercial Assessment | 1986 Residential Assessment | 1986 Resource Assessment | 1986 Grant in Lieu |
|---|---|---|---|---|---|
| | | | (Provincial Gvt) | | |
| | (DNA File #10-86-0124) | | | | |
| 16 | 15 properties | 1,137,000 | 205,700 | - | 34,405 |
| 19 | Crown Timberlands..1093 acres @.41 | - | - | - | 448 |
| 20 | Cor'cte Ctr Fire Protection | - | - | - | 3,244 |
| Total Prov Gvt | | 1,137,000 | 205,700 | - | 38,097 |
| | | | (Provincial Agencies) | | |
| | NSPC..visit/correspondence | - | - | - | 62,079 |
| | NSLC..correspondence | - | - | - | 8,056 |
| Total Prov Agnc's | | - | - | - | 70,135 |
| Total Provincial | | 1,137,000 | 205,700 | 0 | 108,232 |
| | | | (Federal Govt) | | |
| | (Hfx Co. Files) | | | | |
| 16 | Rifle Range..100 acres,Resource | - | - | 50,000 | 916 |
| 19 | RCMP Lot & Bld. | 12,000 | - | - | 277 |
| 20 | Land, Parcel H-T, Skvl Drive | - | 128,000 | 11,000 | 2,546 |
| 20 | Lot HT1,Hillcrest Lwr Skvl (Assessed to DPW for Post Office) | 175,500 | - | - | 4,744 |
| Total Fed Gvt | | 187,500 | 128,000 | 61,000 | 8,484 |
| | | | (Federal Agencies) | | |
| | | | (Nil) | | |
| Total Federal | | 187,500 | 128,000 | 61,000 | 8,484 |
| Grand Total | | 1,324,500 | 333,700 | 61,000 | 116,715 |

**APPENDIX NO. 4**
**FINES**
**Account #15200**

The Attorney General's office provided actual figures from the Sackville Detachment of the RCMP for the enforcement of the two Acts for the period April 1986 to November 1986 inclusive.

The figures obtained were:

| | |
|---|---|
| Motor Vehicle Act | $45,393 |
| Liquor Control Act | 8,336 |
| Total: | $53,729 |

Based on this information and in consultation with the Attorney General's office, the figures were prorated to obtain an estimate of the annual figure for the enforcement of the Acts which is:

| | |
|---|---|
| Motor Vehicle Act | $68,090 |
| Liquor Control Act | 12,504 |
| Total: | $80,594 |

APPENDIX NO. 5
RETURN ON INVESTMENTS
Account #15500

There are two main sources of revenue to this account: interest earned on deposits and interest earned on special assessments for such projects as sewer installations.

(a) Interest on Deposits

Suggested estimation of Study Area share is in two steps: First removing interest income not related to Study Area from County totals. Second, applying to the net amount a percentage based on Study Area's 1986 tax billing to 1986 total tax billing for the County:

1986 Halifax County Tax Billing

| Study Area District | Based on General Rate | Based on Area Rates | Total |
|---|---|---|---|
| 16 | 1,433,875 | 1,326,681 | 2,760,556 |
| 19 | 1,091,379 | 1,019,512 | 2,110,892 |
| 20 | 1,212,020 | 1,367,052 | 2,579,072 |
| Total Study Area | 3,737,275 | 3,713,245 | 7,450,520 |
| Total Hfx. County | 18,716,520 | 11,034,494 | 29,751,014 |
| Percentage Study Area/Hfx. Co. | 20% | 34% | 25% |

1986 Halifax County Interest on Investments - Per Audited Financial Statements

| | |
|---|---|
| Total Halifax County | $676,588 |
| Less: Interest income unrelated to Sackville | |
| Shatford Hubbards Library Trust | (9,638) |
| Rehabilitation Centre - current account estimate | (17,200) |
| Ocean View Manor - current account estimate | (5,900) |
| District Loans | (105,219) |
| Town of Bedford - capital charges | (55,520) |
| Net interest on deposits - Return on Investments | 483,111 |
| Estimate of Study Area share: $483,111 x 25% = | $120,778 |

(b) Interest on Special Assessments

1986 Outstanding Capital Charges

| | 1986 Outstanding Amount Receivable | Percent Study Area Total Total Halifax County |
|---|---|---|
| Study Area - Total | $ 272,296 | 14% |
| Halifax Co. - Total | 1,941,355 | - |

Halifax County Special Assessments - Per Audited Financial Statements
Interest 213,104

Amount (14% x 213,104) applicable to Study Area 29,835

Total Account #15500 120,777.8 + 29,834.6 105,612

PENALTIES AND INTEREST ON TAXES
Account #15600

1986 Outstanding Taxes - Per Audited Financial Statements

| | 1986 Outstanding Taxes | Percent Study Area Total Total Halifax County |
|---|---|---|
| Halifax Co. (Total) | 3,196,938 | - |
| District #16 | 297,272 | 9% |
| District #19 | 229,231 | 7% |
| District #20 | 141,573 | 4% |
| Total Study Area | 668,077 | 21% |

The interest earned relates to outstanding taxes. In 1986 Study Area share was $668,077 or 21% of the County total ($3,196,939).

Applying this percentage to 1986 interest earned by the County yields the estimate for Study Area as follows:

| | | |
|---|---|---|
| Interest on Taxes for Halifax Co. | $383,165 | $ |
| Interest on Taxes for Study Area | $383,165 X 21% = | 80,081 |
| Total Account #15600 | | $80,081 |

**APPENDIX 5 (Continued)**
**MISCELLANEOUS**
**Account #15900**

This includes commissions earned, gifts and sundry income not classified under any other account. The County credits to this account an administration fee equal to one percent of area rates. Using the 25% relation of Study Area to total County tax billing, Study Area's share of miscellaneous revenue is as follows:

1986 Halifax County Miscellaneous Revenue - Per Audited Financial Statements

| | | |
|---|---|---|
| Total Halifax County | $123,946 | |
| Less: 1% admin fee for area rates ($11,034,400 x 0.01) | (110,344) | |
| Net Miscellaneous Revenue after adjustment | 13,602 | |
| Estimate of Study Area share: $13,602 x 25% | | 3,401 |
| Total Account #15900 | | 3,401 |

APPENDIX NO. 6
ICE CONTROL AND SNOW REMOVAL
Account #16261

The grant for ice control is based on a per kilometer cost for each kilometer of public highway under agreement in the Study Area. The following sections of public highway would be considered to be shareable under this grant:

| | |
|---|---|
| Beaverbank Connector | |
| 101 to Trunk #1 | 1.2 km |
| Trunk #1 to Railroad Crossing | 2.3 km |
| | 3.5 km |
| Cobequid Road | |
| Trunk #1 to Fall River Road | 4.4 km |
| Old Trunk #1 | |
| Sackville Drive | 4.8 km |
| Beaverbank to County Line | 11.7 km |
| | 16.5 km |
| Total: | 24.4 km |

Information on the roads and their lengths was obtained from the Division Engineer for the Halifax Dartmouth Suburban Division of the Department of Transportation. Total costs for ice control and snow removal were also obtained from the same source.

The following costs and metreage figures are for the entire Halifax Dartmouth Suburban Division:

| | |
|---|---|
| Snow and Ice Control | $1,102,183 |
| Total length of Roads | 247.5 km |
| Average cost per kilometre | $ 4,453.26 |

The cost for snow and ice control for the shareable roads based on the average cost per kilometre is:

| | |
|---|---|
| Shareable Roads | 24.4 km |
| Estimated Cost per Kilometre | $ 4,453.26 |
| Total Cost | $ 108,660 |

The ice control and snow removal grant based on the foundation scale of 50% and the total expenditure for shareable roads in the Study Area is:

50% X $108,660 = $54,330

APPENDIX NO. 7
CALCULATION OF UNIFORM ASSESSMENT (For Use in 1986)

| Title | Source | Comments | Revenue/ Acreage | Tax Rate | Capitalised Value | Assessment |
|---|---|---|---|---|---|---|
| Taxable Assessment | 1985 Asst roll | Dist.16,19,20 | - | - | - | 356,677,070 |
| Plus | | | | | | |
| Provincial GIL pty | DMA GIL files | For Hfx Co | - | - | - | 2,248,700 |
| Supported institutions | - | Nil | - | - | - | - |
| Less | | | | | | |
| STA Pty before 79-01-01 | - | Nil | - | - | - | - |
| Taxable water utility | - | Nil | - | - | - | - |
| Plus Asst/Capitalised value | | | | | | |
| COMMERCIAL | | | | | | |
| STA before 79-01-01 | - | Nil | - | - | - | - |
| Forest over 50,000 acres | 1985 Asst roll | Nil | - | - | - | - |
| Maritime T&T | MT&T | Correspondence | 82,560 | 0.0253 | 3,263,241 | - |
| Federal Gvt GIL | | | | | | |
| Rifle Range pty,Dist 16 | Halifax Co file | Visit | - | - | - | 50,000 |
| Radio Repeater Stn, D20 | Halifax Co file | Visit | - | - | - | 12,000 |
| Federal Agencies GIL | | | | | | |
| Post Office Site,D20 | Halifax Co file | Visit | - | - | - | 175,500 |
| Fire Protection | DMA GIL files | Cor'ctn Ctr, As of 1986 | 3,244 | 0.0253 | 128,221 | - |
| Provincial agencies GIL | | | | | | |
| NS Power Corporation | NSPC | Visit/correspondence | 62,079 | 0.0253 | 2,453,715 | - |
| NS Liquor Commission | NSLC | Correspondence | 8,056 | 0.0253 | 318,419 | - |
| Recreational Pty | 1985 Asst roll | Nil | - | - | - | - |
| Crown Timber Lands | Crown Lands Rec | Mail, Dist 19..@ $0.4/acre | 1,093 | 0.0253 | 17,281 | - |
| RESIDENTIAL | | | | | | |
| STA before 79-01-01 | | Nil | | | | |
| Forest under 50,000 acres | 1985 Asst roll | Dist 19....@ $0.25/acre | 3,165 | 0.0169 | 46,820 | - |
| Federal Gvt GIL | DMA GIL files | For Hfx Co | | | | |
| Federal Agencies GIL | DMA GIL files | For Hfx Co | | | | |
| Provincial agencies GIL | - | | | | | |
| NS Power Corporation | - | Nil | - | - | - | - |
| NS Liquor Commission | - | Nil | - | - | - | - |
| Farm acreage--grantable | 1985 Asst roll | Dist19-30,16-59,@ $1.41/ac | 89 | 0.0169 | 7,425 | - |
| Prov Farm pty acreage | - | Nil | - | - | - | - |
| Total | | | | | 6,235,122 | 359,163,270 |
| Uniform Assessment | | | | | | 365,398,392 |

NOTE: MT&T and NSPC figures are 22% of their respective 1986 grants to Halifax Co.,
i.e.,they are estimated using Study Area's percentage of the County population.

APPENDIX NO. 7
1985 GRANTS IN LIEU OF TAXES
(For Calculating 1986 Uniform Assessment)

| Dist | Property | (1) Commercial Real | (2) Business Occupancy | (3) Total Commercial | (4) Residential/ Resource | (5) Total Assessment | (6) Tax Rate | (7) Grant |
|---|---|---|---|---|---|---|---|---|
| | | | | Provincial Property | | | | |
| 16 | Lot, Cobequid Rd | 0 | 0 | 0 | 10,000 | 10,000 | 1.374 | 137 |
| 16 | Lot, Cobequid Rd | 0 | 0 | 0 | 10,000 | 10,000 | 1.374 | 137 |
| 16 | Land, Cobequid Rd | 0 | 0 | 0 | 25,000 | 25,000 | 1.764 | 441 |
| 16 | Dwell,Bldg, Cobequid Rd | 0 | 0 | 0 | 75,000 | 75,000 | 1.764 | 1,323 |
| 16 | Dwell,Bldg, Cobequid Rd | 65,000 | 32,500 | 97,500 | 0 | 97,500 | 2.604 | 2,539 |
| 16 | Lot, Memory Lane | 0 | 0 | 0 | 5,000 | 5,000 | 1.764 | 88 |
| 16 | Property, Sackville Rd | 0 | 0 | 0 | 37,000 | 37,000 | 1.764 | 653 |
| 16 | Lot,Dwell, Memory Lane | 0 | 0 | 0 | 8,000 | 8,000 | 1.764 | 141 |
| 16 | Lot,HomeForGlrs,MaryLane | 0 | 0 | 0 | 7,500 | 7,500 | 1.514 | 114 |
| 16 | Land,Complex,Memory Lane | 693,000 | 346,500 | 1,039,500 | 0 | 1,039,500 | 2.604 | 27,069 |
| 16 | Lot, Lower Sackville | 0 | 0 | 0 | 22,000 | 22,000 | 1.764 | 388 |
| 16 | Lot,St.Paul'sSub,MaryLane | 0 | 0 | 0 | 2,500 | 2,500 | 1.764 | 44 |
| 16 | Lot,Scott Sub,Memory Lane | 0 | 0 | 0 | 3,700 | 3,700 | 1.764 | 65 |
| 19 | Land,Lndfil,Bld,Upr Sckvl | 604,000 | 302,000 | 906,000 | 0 | 906,000 | 2.157 | 19,542 |
| 19 | Crown Lands, Upr Sckvl | | | | Acreage | 1,093 | 0.41 | 448 |
| | Total Province | 1,362,000 | 681,000 | 2,043,000 | 205,700 | 2,248,700 | | 53,130 |
| | | | | Federal Property | | | | |
| 16 | Rifle Range,Lwr Sckvl | 50,000 | 0 | 50,000 | 0 | 50,000 | 1.764 | 882 |
| 19 | RadioRepeaterStn,Upr Sckvl | 12,000 | 0 | 12,000 | 0 | 12,000 | 2.212 | 265 |
| 20 | Post Office, Lower Sckvl | 175,500 | 0 | 175,500 | 0 | 175,500 | 1.764 | 3,096 |
| | Total Federal | 237,500 | 0 | 237,500 | 0 | 237,500 | | 4,243 |
| | Grand Total | 1,599,500 | 681,000 | 2,280,500 | 205,700 | 2,486,200 | | 57,373 |

**APPENDIX NO. 8**
**ROAD MAINTENANCE GRANT**
**Account #17532**

The following figures were used to determine the total road maintenance expenditures for the Study Area:

| | |
|---|---|
| Road Maintenance | $171,455 |
| Roadside Maintenance | 68,782 |
| Drainage Maintenance | 98,963 |
| Misc. Maintenance | 39,503 |
| Other Roadside Maintenance | 33,501 |
| Total: | $412,204 |

To calculate the grant, a per kilometre estimate was determined and from this the total costs for road maintenance for the shareable roads was calculated.

| | |
|---|---|
| Total Costs | $412,204 |
| Total kilometres in Study Area | 140 km |
| Estimated Cost per Kilometre | $2,944.31 |
| Total Cost of Shareable Roads | |
| $2,944.31 X 24.4 | $71,841 |

The actual grant paid to the municipality would be 50% of the total road maintenance expenditures based on the foundation scale

| | |
|---|---|
| 50% X 71,841 | $35,921 |

**APPENDIX NO. 9**
**GENERAL GOVERNMENT: STIPENDS**
**Account #21100**

**Comparable 1986 Stipends**

| | Population | Mayor | Deputy Mayor | Councillors | |
|---|---|---|---|---|---|
| Bedford | 6,777 | 19,095* | 7,800 | 6,450 | ( 5) |
| Sydney | 29,782 | 33,146** | 6,640 | 5,939 | (11) |
| Truro | 12,788 | 13,000* | 6,650 | 5,850 | ( 5) |
| Glace Bay | 21,466 | 33,825** | 1,440 | 5,185 | (12) |

* part time
** full time

Source: Association of Municipal Administrators
Nova Scotia Salary Survey 1986.

**APPENDIX NO. 10**
**GENERAL GOVERNMENT: LEASING REQUIREMENTS**
**Account #21210**

| Summary | Staff | Sq.Ft. | Office Costs |
|---|---|---|---|
| General Government | 11 | 1,560 | $25,000 |
| Public Works | 14 | 2,250 | 31,700 |
| Planning | 20 | 2,320 | 33,300 |
| | 45 | 6,130 | $90,000 |
| Envir. Dev. | 3 | 270 | 5,600 |
| | 48 | 6,400 | $95,600 |
| Social Services | | N/A | 13,100 |
| | | | $108,700 |
| Plus 15% circulation | | 960 | Start up Cap.Co. |
| | | 7,360 | See Appendix 20A |

Add to general operating costs:

7,360 @ $25. sq. ft. = $184,000
Telephone System 1800 X 12 = 21,600 in 21290 account
Copier 300 X 12 = 3,600 in 21290 account

Summary of Costs:

| | | |
|---|---|---|
| Office Space 47 @ 100 | 4,700 @ 25 | 117,500 |
| Meeting Rooms (2) | 300 @ 25 | 7,500 |
| Board | 300 @ 25 | 7,500 |
| | 5,300 | |
| Filing (copier $500 & Stationary $200) | 700 @ 25 | 17,500 |
| Miscellaneous | 400 @ 25 | 10,000 |
| | 6,900 | 160,000 |
| Plus circulation at 10% | 960 @ 25 | 24,000 |
| | 7,150 | 184,000 |

- Square footage and standard furniture allocations were determined by using the Government of Nova Scotia Manual.
- Secretaries were equiped with typewriters.
- Capital cost 5 years with purchase option.
- $25 sq.ft. is a turnkey rate for the Bedford Provincial Court
- $10 sq.ft. is a base rate for shopping mall which would not be a "turn key" cost, ie. it would not include leasehold improve-ments
- *Bedford's lease is approximately $100,000 which is $4000 per person on staff.

| | | Sq.Ft. | | Furniture/ Office Equipment |
|---|---|---|---|---|
| **General Government** | | | | |
| Chief Administrative Officers | 1 | 150 | | 1,900 |
| Deputy Clerk | 1 | 150 | | 1,900 |
| Administrative Asst. | 1 | 100 | | 1,700 |
| Clerk Typist | 2 @ 70 | 140 | 2 @ 2200 | 4,400 |
| Accountant | 1 | 100 | | 1,700 |
| Assistant Accountant | 1 | 100 | | 1,700 |
| Computer Operator | 1 | 70 | | 700 |
| Programmer | 1 | 100 | | 1,700 |
| Analyst | 1 | 100 | | 1,700 |
| Solicitor | 1 | 150 | | 1,900 |
| Council (Boardroom) [15] (7 member council) | | 300 | | 4,500 |
| Reception | | 100 | | 2,200 |
| | | 1,560 | | 25,000 |
| **Public Works** | | | | |
| Director | 1 | 150 | | 1,900 |
| Secretary/Clerk | 5 @ 70 | 350 | 5 @ 2200 | 11,000 |
| Support | 8 @ 100 | 800 | 8 @ 1600 | 12,800 |
| | | 1,400 | | 25,700 |
| Filing | | 400 | map cabinets 2 @ 1800 4 @ 400 | 5,200 |
| Drafting | | 300 | | - |
| Meeting Room | | 150 | | 800 |
| | 14 | 2,250 | | 31,700 |
| **Planning** | | | | |
| Director | 1 | 150 | | 1,900 |
| Bldg./Inspector | 3 @ 100 | 300 | 3 @ 1700 | 5,100 |
| Senior Planner | 1 | 100 | | 1,700 |
| Secretary | 6 @ 70 | 420 | 3 @ 2200 | 6,600 |
| Support | 9 @ 100 | 900 | 9 @ 1600 | 14,400 |
| | 20 | 1,870 | | 29,700 |
| Meeting Room | | 150 | 4 chairs | 800 |
| Filing | | 300 | 7 cabinets | 2,800 |
| | 20 | 2,320 | | 33,300 |

| | | Sq.Ft. | Furniture/ Office Equipment |
|---|---|---|---|
| **Environmental Development** | | | |
| Coordinator (mainstreet) | 1 | 100 | 1,700 |
| Coordinator (Industrial Comm) | 1 | 100 | 1,700 |
| Secretary | 1 | 70 | 2,200 |
| | | 270 | 5,600 |
| **Social Services** | | | |
| Director | | | 1,900 |
| Social Workers | 3 | 3 @ 1700 | 5,100 |
| Steno | 2 | 2 @ 2200 | 4,400 |
| 1/2 Family Therapist | | = | 1,700 |
| | | | 13,100 |

Social Services staff included under general administration in Social Welfare as they would probably remain in the Cobequid Multi-Service Centre.

**AN ANALYSIS OF POLICING REQUIREMENTS**
**DEPARTMENT OF MUNICIPAL AFFAIRS**

**Account 25100 - Police Protection**

Police protection estimates were calculated by the Department of Municipal Affairs following the approach used in the Nova Scotia Police Commission's 1980 "Study of the Possible Establishment of a Municipal Police Force for Sackville".

In preparing the estimates, it was necessary to obtain input from various police departments including Halifax, Dartmouth, Bedford, Truro and Sydney; the Nova Scotia Police Commission; the Royal Canadian Mounted Police Division 'H', and others, all of whom were helpful in supplying the required information.

No effort has been made in this analysis to plan the organization required for a police service but simply to examine the options available; determine the approximate number of personnel required for a viable police service, and to estimate the approximate annual cost to operate such a service.

Present Policing in Nova Scotia

Under the Police Act of Nova Scotia "every municipality is responsible for the policing of and maintenance of law and order in the municipality and for providing and maintaining an adequate police force at its expense in accordance with its needs".

The obligation of a municipality to provide and maintain a police force may be discharged in one of three ways:

(1) By appointing a chief officer and such other employees as required.

(2) With the approval of the Nova Scotia Police Commission, entering into an agreement or agreements with the Government of Canada or another municipality, for the use or employment of an established police force, or any portion thereof as the municipal police force for the municipality.

(3) By the Province providing and maintaining police services in the municipality.

In 1986, there were 26 municipal police forces in Nova Scotia with an authorized strength of 723 persons. This included three cities and 23 towns.

Ten towns operate under a municipal contract with the Royal Canadian Mounted Police for their police service.

The balance of the Province is policed by the Royal Canadian Mounted Police (RCMP) under contract with the Provincial Government.

Options Available As to Type of Police Service

Regional Police

The Report of the Sackville Civic Status Review Committee recommended that the feasibility of establishing a regional police force within the Metropolitan Area be examined. However, such a Study is beyond the resources of the Department of Municipal Affairs to undertake for purposes of this model and is not analyzed here.

RCMP Contract

The RCMP have advised the Department that the population of a municipal unit must be less than 15,000 to enter into a contract with the RCMP for local police service.

Based on information supplied by Halifax County's planning Department, the Study Area has a population of 26,000 well in excess of the maximum threshold for RCMP policing and is not an option available under present policy.

Inter-Municipal Contract

The Study Area could, if both parties so agreed, contract with an adjoining or nearby municipal unit for police service.

The Department has included estimates in its analysis of contracting with two neighbouring municipal units. However, this information is in no way exact and is only for purposes of general comparison with the cost of establishing a municipal police force, recognizing the assumptions which underlie the accompanying figures.

Municipal Police Force

The model assumes that the Study Area will be served by its own municipal police force. To proceed with an analysis based on any other assumption requires decisions beyond the jurisdiction of the Department of Municipal Affairs; the Study Area, or the Municipality of the County of Halifax.

Population

The 1981 census gives the total population for Districts 16, 19 and 20 as 21,759, however, according to estimates from the Halifax County Planning Department for 1986, the base year population for the Study Area is approximately 26,000 as shown:

| District | 1981 Population | 1986 Population |
|---|---|---|
| 16 | 6,834 | 8,100 |
| 19 | 6,714 | 7,900 |
| 20 | 8,211 | 10,000 |

Crime Incidence

1986 Crime statistics for the Sackville detachment of the RCMP were supplied by the Division headquarters and are:

| | |
|---|---|
| Criminal Code Offenses | 2,796 |
| Drug Offenses | 54 |
| Provincial Statutes (other than traffic) | 409 |
| Municipal Bylaws | 140 |
| Traffic (Criminal Code) | 226 |
| Traffic (Provincial Violations) | 5,072 |
| Motor Vehicle Accidents | 971 |

The statistics represent crime incidents for the entire Sackville detachment of the RCMP as it was somewhat difficult to isolate the information for the Study Area.

Highways, Roads and Streets

The Department of Transportation has estimated that there are 140 kilometers of "local" streets and roads in the Study Area, 123 km of which are paved. In addition, there are provincial highways and other roads that pass through the Study Area that must be patrolled by the municipal police force on a routine basis.

Ratio of Police to Population

One of the yardsticks used in determining the number of police personnel required for a town or city is the police to population ratio.

The national average of police personnel to population is approximately one officer to 500 population but other factors can enter into the determination. Some of these are the degree of industrialization, location of the community relative to other centres of population, incidence of crime and desired level of service. For example, the City of Halifax, a capital city, a seaport, a center of entertainment, with a large hospital complex and numerous educational complexes has a ratio of one police officer to 432 people, which is above the national average.

Table I illustrates the present police to population ratios of municipal units in Nova Scotia.

As the Study Area is what is referred to by the Police Commission as "emerging" particular attention must be given to its commmunity characteristics when determining an appropriate police to population ratio.

Based on information prepared by the RCMP, in its recent evaluation of policing requirements for the Cole Harbour area, the policing needs of "emerging" communities are somewhere between the 1:500 national standard for urban service and the 1:1100 standard for rural areas.

In the case of Cole Harbour, a ratio of one officer to 800 population was recommended. This was based on the observation that the area was in a steady state of growth but had not yet attained full urban maturity in commercial, industrial, institutional and entertainment fields. These same characteristics apply to the Study Area.

The model therefore assumes a ratio of 1:800 as a reasonable basis for establishing a police complement (excluding civilian personnel) to serve the Study Area.

| | | | |
|---|---|---|---|
| Population | 26,000 | | |
| Ratio | 1 to 800 | | |
| Police Complement | $\frac{26,000}{800}$ | = | 32.5 or 33 members |

Establishing a New Municipal Force

In addition to 33 police personnel, the Nova Scotia Police Commission recommends that a minimum of six civilians will be required for secretaries, part-time dispatching, reception and other office needs.

Salaries and fringe benefits must be based on or near that supplied to other municipal police forces in the metropolitan area. If this is not done first class candidates will be attracted to other forces who are always engaged in recruiting the best candidates available. In the model, salary figures were determined by taking 90% of the average salary for first class constables for Halifax and Dartmouth.

A police station is essential, the model has assumed that it will be leased at a cost of $25 per square foot and that the total requirement for both the station and the lockup would be 4,570 square feet.

A minimum of six fully-equipped vehicles will be required. This was on recommendation of the Police Commission. The initial year's cost of vehicles would be approximately $14,300 per unit. To ensure that the vehicles are at a reasonable state of operational dependability, it would require replacement of the vehicles annually or when 100,000 kilometers is reached. In the model, we are assuming that Study Area's police department would purchase one replacement vehicle per year.

The communications system is something that must be worked out between the police department and MT&T, or a similar company, directly. Costs for such a system can vary widely depending on the specific requirements of the unit. MT&T had provided the Department of Municipal Affairs with information on the cost of a very basic service; however, this cost was very low in comparison with other units. For the purpose of the model, the Department used the cost incurred by Bedford for the installation of its system, $115,000. In addition, there will be annual maintenance agreements for the system.

The following costs are considered to be fair estimates of the cost of a local police service and are based on the information received from the various police department contacted:

| | |
|---|---|
| Salaries and Benefits (1st Class Constable) | $1,234,210 |
| Salaries and Benefits (Community Liason) | 38,569 |
| Salaries and Benefits (Civilians) | 124,963 |
| Overtime (4.58%-aver.of Bedford,Truro,Sydney) | 64,017 |
| Vehicle Maintenance | 31,789 |
| Building Services (Maintenance, Utilities) | 16,589 |
| Telephone & Communications System | 26,550 |
| General Supplies | 10,000 |
| Training | 5,000 |
| Miscellaneous | 3,824 |
| Crime Investigation and Prevention | 3,000 |
| Lockup Expenses | 19,500 |
| Building Lease | 100,000 |
| Uniforms and Personal Equipment | 61,080 |
| Services-Court Prosecuter | 3,130 |
| Small Equipment | 3,253 |
| TOTAL: | $1,745,474 |

Inter-Municipal Contract

For purposes of general comparison, the Department undertook to establish broad estimates of the cost of having police service provided to the Study Area by the City of Dartmouth and the Town of Bedford.

The estimates shown below assume an "urban" level of service. That is, both Bedford and Dartmouth would provide the same level of police service to the Study Area as is provided within their respective boundaries.

Dartmouth

Based on the method used to calculate contract costs in the 1980 Police Commission Study, and after discussions with police officials in Dartmouth, it was decided that an estimate of the costs of contracting with Dartmouth for police service in the Study Area would be determined by applying Dartmouth's annual cost of policing (operating and capital) per capita to the population of the Study Area.

Dartmouth

| | |
|---|---|
| Population | 65,243 |
| Total Police Costs | $7,045,570 |
| Per Capita Cost | $108 |

Using this formula, the estimated annual cost to contract for police service with Dartmouth would be:

| | |
|---|---|
| Population of Study Area | 26,000 |
| Average Cost per Capita | $108 |
| Estimated Contract Cost | $2,808,000 |

It should be noted that this cost is for police personnel only. The City of Dartmouth would require the Study Area, at its own expense, to provide a separate detachment building and civilian personnel within the Area to be policed.

Bedford

After discussions with Town officials, it was decided that the same method could be used to estimate the cost of a contract with the Town.

The estimated cost of a contract with Bedford can be determined as follows:

Bedford

| | |
|---|---|
| Population | 8,010 |
| Total Police Costs | $842,134 |
| Per Capita Costs | $105 |

The cost for the Study Area to contract with Bedford would then be:

| | |
|---|---|
| Population of the Study Area | 26,000 |
| Average Cost per Capita | $105 |
| Estimated Contract Cost | $2,730,000 |

It was felt by those with whom the Department discussed the situation, that Bedford could likely provide police service to the Study Area from its own police building.

It should be noted that the figures for contracts with both Bedford and Dartmouth are in no way final and exact costs. The figures were calculated on the basis of hypothetical situations for purposes of comparison only. The interest of either unit in providing contract services ot the Study Area was not pursued by the Department.

RAPID Computer

Metro units have recently purchased a shared computer system for police which will be cost-shared among the three units on the basis of uniform assessment. The model does not take this cost into account for two reasons - it was not in place in the base year and participation requires approval of the three other municipal units. However, the system was set up so as to provide for expansion so it is likely the Study Area will be able to hook into it. The Study Area will have to contribute to the operating costs of the system plus provide their own terminals, peripherals, etc.. In the initial year of operation, the costs for participation will probably be around $90,000. Ongoing operating costs are between $60,000 and $80,000 per year for the Study Area.

Table I

MUNICIPAL POLICE DEPARTMENTS

as of December 31, 1986

| DEPARTMENT | REGULAR POLICE STRENGTH | 1986 POPULATION (FINAL) | POLICE TO POPULATION RATIO |
|---|---|---|---|
| AMHERST | 19 | 9,671 | 509 |
| ANNAPOLIS ROYAL | 3 | 631 | 210 |
| BEDFORD | 16 | 8,010 | 501 |
| BERWICK | 5 | 2,058 | 412 |
| BRIDGEWATER | 14 | 6,617 | 473 |
| DARTMOUTH | 142 | 65,243 | 459 |
| DOMINION | 5 | 2,754 | 551 |
| GLACE BAY | 35 | 20,467 | 585 |
| HALIFAX | 263 | 113,577 | 432 |
| HANTSPORT | 3 | 1,357 | 452 |
| KENTVILLE | 12 | 5,208 | 434 |
| LOUISBOURG | 3 | 1,355 | 452 |
| LUNENBURG | 7 | 2,972 | 425 |
| MAHONE BAY | 3 | 1,093 | 364 |
| MIDDLETON | 6 | 1,772 | 295 |
| NEW GLASGOW | 22 | 10,022 | 456 |
| NEW WATERFORD | 14 | 8,326 | 595 |
| NORTH SYDNEY | 10 | 7,472 | 747 |
| SPRINGHILL | 9 | 4,712 | 524 |
| STELLARTON | 9 | 5,259 | 584 |
| SYDNEY | 67 | 28,115 | 420 |
| SYDNEY MINES | 11 | 8,063 | 733 |
| TRENTON | 7 | 3,083 | 440 |
| TRURO | 26 | 12,124 | 466 |
| WESTVILLE | 6 | 4,271 | 712 |
| WOLFVILLE | 6 | 3,277 | 546 |
| TOTAL: | 723 | 337,509 | 491* |

Note: Population figures are as per 1986 final census. Police strength figures are from the Nova Scotia Police Commission Annual Report for 1986.

* This figure is the average police to population ratio for all municipal units in the Province with a local police force.

**APPENDIX NO. 12**
**FIRE PROTECTION**
**Account #22400**

The cost of the recommendations by the Fire Committee attached to the Report of the Sackville Civic Status Review Committee are as follows:

1. The estimated cost of hiring 4 additional permanent 1st class fire fighters for 1987 was obtained from their collective agreement, $29,080 @ 4 = $116,320.

2. It was agreed by the Project Management Team to use one percent of the total fire protection costs in the model as promotional expense money for a volunteer force. This cost would be $15,470.

**APPENDIX NO. 13**
**FIRE HYDRANT PROTECTION**
**Account #22450**

Halifax County Water Utility

Fire Hydrant Population - January 1, 1986

| | |
|---|---|
| Bedford | 296 |
| Study Area | 535 |
| Lakeside Timberlea | 156 |
| | 987 |

Study Area Hydrant Population as a Percentage of the Total

$$\frac{\text{Study Area Hydrant Population}}{\text{Total Hydrant Population}} = \frac{535}{987} = 54.2\%$$

Hydrant Operations (1986)

| | |
|---|---|
| Public Service Commission | $187,931.00 |
| Halifax County Water Utility | 626,921.52 |
| Lakeside Industrial Park | 11,319.08 |
| | $826,171.60 |

Study Area's Proportionate Share Based on Hydrant Population

54.2% of $826,171.60 = $447,785.01

APPENDIX NO. 14
PLANNING SERVICES
Account #17561/#22920/#26100


# Halifax County Municipality

Dept. of Planning & Development

**Administration Centre**
2750 Dutch Village Road
Halifax, Nova Scotia B3L 4K3
902-477-5643

July 20, 1987

Cathy McPhee
Research Analyst
Department of Municipal Affairs
1505 Barrington Street
P. O. Box 216
Halifax, Nova Scotia
B3J 2M4

RE: Estimated Costs - Sackville Planning Services

Dear Ms. McPhee:

Further to our discussion I estimate basic administrative and programme costs amounting to approximately $750,000 as follows:

A. Building permit and inspection services: $250-280,000; Personnel 6
   - estimate includes salaries, benefits, training, office expenses, travel and other normal administrative costs. Includes no capital costs nor special programmes.
   - allows for: 2 building inspectors plus 1 plumbing inspector or 3 general inspectors with training ;and
     1 senior inspector/plans examiner;
     1 mobile home park/unsightly premises/enforcement officer;
     2 secretaries/clerks/technicians

B. General development, subdivision services: $200-225,000; Personnel 6
   - as above, includes all costs except capital and special programmes
   - allows for: 1 development officer;
     1 enforcement/information officer;
     2 planning technicians;
     2 secretaries/clerks

C. Planning and research services: $300-325,000; Personnel 7
   - as above, includes all costs except capital and special programmes
   - allows for: 1 director/manager (all planning services)
     2 planners
     2 planning technicians/draftspeople/researchers
     2 secretaries

Depending on the type of administrative organization chosen, it may be possible to reduce full-time personnel, saving approximately $75,000. Conversely, part-time staff for special programmes, vacations or building season supplements can easily increase costs. In all estimates, salaries are based on those used by the Municipality. Given the expectation of service in this circumstance I strongly urge no consideration be given to assumed savings by reduction of salary scales or benefits.

Measures of level of service other than financial may, for the sake of comparison, be taken from quantity of demand for permits, etc. In 1986, the Department dealt with the following for your study area:

Approximately: 890 building permits
600 development permits
95 subdivision applications involving some 500 lots.

In my estimation, the numbers of other applications/permits (eg. minor variances) are not significant for your analysis. In addition, some requests (eg. development agreements) are not meaningful in a twelve month period for cost estimates. For general information, the study area has accounted for 60% of all development agreements, 42% of all rezonings and 44% of all plan amendments undertaken by the department since plan adoption in 1982.

The total estimated costs of $750,000+ would be offset by recoveries. Assuming 50% provincial cost sharing for planning programmes under the Planning Act and an annual building permit fee of approximately $180,000, net cost approximates $500,000. I caution you on these recoveries - I have used an adjusted 1986 building fee which deletes uncommon projects which cannot be relied upon for regular revenues but, of course, cannot guarantee that the high revenues of the past few building seasons will continue much beyond 1989. You should check the Act funding for eligibility and discuss real dollars available with the appropriate personnel of Community Planning Division. In this later instance, cost recovery over the longer term would normally be minimal.

Yours truly,

Val Spencer, Director
Department of Planning and Development

VS/lmr

**APPENDIX NO. 15A.**
**TRANSPORTATION SERVICES: STAFF COMPLEMENT**
**Account #23000**

**Engineering and Public Works**

**Engineering** (8)

| | | | |
|---|---|---|---|
| City Engineer | (1) | | $ 46,000 - |
| Assistant City Engfineer | (1) | | 40,000 - |
| Draftsman | (1) | | 24,000 - |
| Technicians | (2) | @ $24,000 | 48,000 - |
| Secretary | (2) | @ $20,000 | 40,000 - |
| Clerk | (1) | | 15,000 - |
| Subtotal: | | | $213,000 - |
| (Bedford) Benefits (.134 X $213,000) | | | 28,606 - |
| (Average) Overtime (.05 X $213,000) | | | 10,650 - |
| Total: | | | $252,256 |

**Public Works** (30)

| | | | |
|---|---|---|---|
| Operations Manager | (1) | | $ 37,300 - |
| Foreman - Streets | (2) | @ $32,000 | 64,000 - |
| - Sewers & Drainage | | | |
| Clerk | (1) | | 15,000 - |
| Secretary | (1) | | 20,000 - |
| Dispatcher (Wage Rates) | (1) | | 25,000 - |
| Labourer | (8) | 11.28/hr, 8 hrs/5 days | 187,699 - |
| Jackhammer Operator | (1) | 11.42/hr, 8 hrs/5 days | 23,754 - |
| Utilitymen | (5) | 11.72/hr, 8 hrs/5 days | 121,888 - |
| Truck Drivers | (3) | 11.56/hr, 8 hrs/5 days | 72,134 - |
| Mechanical Operators | (5) | Gen. - 11.97<br>Backhoe - 12.22<br>Motorgrader - 12.13<br>Aver. - 12.11 | 125,909 - |
| Duty Man | (2) | @ $25,000 | 50,000 - |
| Subtotal: | | | $742,684 - |
| Benefits (.1343 X $742,684 - ) | | | 99,742 - |
| Overtime (.05 X $742,684 - ) | | | 37,134 - |
| | | | $879,560 - |
| Total: | | | $1,131,816 |

**APPENDIX NO. 15B**
**TRANSPORTATION SERVICES: CAPITAL**
**Account #23000/#28121/#28131**

Equipment - Sackville

| | |
|---|---|
| 1 Bombardier (Sidewalks) | $ 40,000 |
| 1 Kibota (winter - sidewalks summer - mowing) | 10,000 |
| 1 Backhoe/Loader | 50,000 |
| 2 one ton 4x4 Chevrolet (with box - moving materials, crew - summer: carries asphalt mix) | 52,000 |
| 2 Salt/Dump Trucks International (plowing, salt - has plow and wing, used for main streets) | 90,000 |
| 2 one ton 4x4 Chevrolet (with plow - summer: service truck, materials, garbage) | 60,000 |
| 2 snow blowers (small) 2 @ 1,330 | 2,660 |
| 1 Street Sweeper | 120,000 |
| 1 Salt Dome | 95,000 |
| | 619,660 |
| Capital Projects | 478,874 |
| Total: | $1,098.534 |

APPENDIX NO. 16
ENVIRONMENTAL HEALTH SERVICES
Account #24000

Garbage Collection and Disposal - 1986
Account #24320

Estimated 1986 cost relevant to the Study Area:

Collection

Lantz Leasing & Rentals Ltd. (1986 Contract)
Including District 15, 16, 19 20 and Part 18

| | |
|---|---|
| Annual Contract Fee | $321,129.26 |
| Less: Estimated amount attributable to District #15 based on tonnage - 10.8% | 35,761.95 |
| Account No. 24320 | $295,367.25 |

Metropolitan Authority Landfill Site Operations
Account #28440

| Dist. | Est.Tons | | |
|---|---|---|---|
| 16 | 5720 | Sackville Tonnage X Cost per Ton | |
| 19 | 1520 | Brian Smith 12,000 X 14.50 (1986 cost) = $174,000 | |
| | 4470 | 16,481.44 Tons X $12.23 Actual | |
| | 1,1710 | | 201,568.01 |

Advertising and Administration

Sackville Tonnage X Cost per Ton

16,481.44 Tons X $0.35 — 5,768.50

Total Estimated Cost - Study Area — $207,336.51

APPENDIX NO. 17A (i)
SOCIAL SERVICES: VARIOUS CALCULATIONS
Account #17557/#25700


# Halifax County Municipality

Dept. of Social Services

**Administration Centre**
2750 Dutch Village Road
Halifax, Nova Scotia B3L 4K3
**902-453-7425**


July 15, 1987

Ms. Barbara Jones-Gordon,
Dept. of Municipal Affairs,
Province of Nova Scotia,
13th Floor, Maritime Centre,
Halifax, N.S.

Dear Ms. Jones-Gordon:

The following report on the cost of Social Services for Sackville, Districts 16, 19 and 20, is based on the assumption that the County of Halifax would not be interested in administering the Social Services Program for Sackville for a variety of reasons, most of which would be related to administrative difficulties often impossible to reconcile.

The financial implications as presented in this report are based on the assumption of the same service level as provided in 1986, as well as the assumption that the new Municipal Unit would operate out of the same offices at the Cobequid Multi-Service Centre from which services are now provided for Districts 16, 19 and 20.

EXPENDITURES:

(1) Administration

In view of the caseload in both General Assistance and Homes for Special Care in 1986 totalling 300, there would be a requirement for three Social Service Workers.

3 x $24,000 = $72,000


Jeux Canada Games '87
February 14 - 28, 1987
14 - 28 février 1987

(a) Administration (Cont'd)

There would be, as well, a requirement for one Stenographer as well as one clerical (accounting) position.

| | | |
|---|---|---|
| | 2 x $15,000 = | $30,000 |

There would be a requirement for a Director of Supervisor.

| | | |
|---|---|---|
| | 1 x $35,000 = | $35,000 |

Other administrative requirements would include:

| | | |
|---|---|---|
| 1/4 Family Therapist's salary - | | |
| | 1/4 of $32,000 = | $ 8,000 |
| 1/4 Eligibility Review Officer's salary - | | |
| | 1/4 of $26,000 = | $ 6,500 |
| | | $151,500 |
| + Benefits - 10% | | 15,150 |
| | | $166,650 |

In addition, there would be other administrative costs as listed below:-

| | | |
|---|---|---|
| Rental | $ 6,000 | |
| Travel (Professional Staff) | 8,000 | |
| Postage | 2,400 | |
| Phone | 2,700 | |
| Office Supplies | 1,500 | |
| Photocopying | 900 | |
| Conferences | 650 | |
| Miscellaneous | 750 | |
| Computer Services | 9,500 | |
| | $32,400 | $ 32,400 |

Total administration cost (Dists. 16, 19 & 20) $199,050

| | | |
|---|---|---|
| Gross Cost of Administration for Sackville (Districts 16, 19 and 20) | $ | 199,050 |
| Gross Cost of Administration for Total Municipality of the County of Halifax | $ | 1,242,000 |
| Provincially Shareable Administration Budget at 78% | $ | 928,380 |
| Overexpenditure Shareable at 50% | $ | 313,620 |
| Sackville (Districts 16, 19 and 20) Administration Costs - 1986 - $199,050 Represent 16% of Total Halifax County Administration Costs of $1,242,000 | | |
| Sackville Assessed 16% of the Total Administration Budget as an Overexpenditure, Thus 16% Equals $31,848 Shareable at 50% = | $ | 15,924 |
| $167,212 Shareable at 78% = $199,050 | $ | 46,787 |
| Net Administration Cost to Sackville (Districts 16, 19 and 20) | $ | 62,711 |

(2) Homemaker Program

With respect to Item #2 re the Homemaker Program, and with the understanding of providing 1986 service level, there would be a requirement for one Homemaker.

| | | |
|---|---|---|
| Total Halifax County Homemaker Budget in 1986 | $ | 306,000 |
| Provincially Shareable Budget at 78% | $ | 200,000 |
| Shareable at 50% | $ | 106,000 |

Existing Average Caseload of 15 Represents 8% of Total Halifax County Caseload of 175.

| | | |
|---|---|---|
| 8% of Homemaker Budget of $306,000 = | $ | 24,480 |

(2) Homemaker Program (Cont'd)

| | |
|---|---|
| 8% of Sackville (Dists. 16, 19 and 20) Homemaker Assessed Overexpenditure - | |
| $ 1,958 Shareable at 50% | $ 979 |
| $22,522 Shareable at 78% | 4,955 |
| $24,480 | 5,934 |
| Net Homemaker Cost to Sackville (Dists. 16, 19 & 20) | $5,934 |

(3) Children in Care

The Department of Municipal Affairs will be obtaining information re percentage of children in care/custody in study area.

(4) Transition Houses/Shelters

Facilities of these kinds cover their costs by usage through per diem rates under the General Assistance Program.

Shelter for Homeless Men is the only exception.

| | |
|---|---|
| Total Halifax County Contribution | $52,000 |
| Sackville (Dists. 16, 19 and 20) Represent 18% of Caseload and Expenditure = . | $ 9,360 |
| Shareable at 50% = | $ 4,680 |
| Sackville (Dists. 16, 19 and 20) Net Cost | $ 4,680 |

(5) Social Services Grants

With respect to Item #5, re Social Services Grants, the following Grants are applicable to the study area - Help Line, Planned Parenthood and Community Service Board for the Deaf.

| | |
|---|---|
| Total Halifax County Contribution | $18,245 |
| Sackville Estimated Usage is 15% = | $ 2,736 |
| Shareable at 78% = | $ 602 |

(5) Social Services Grants (Cont'd)

| | |
|---|---|
| *Bryony Transition House - Total Halifax County Contribution = | $14,000 |
| Sackville (Dists. 16, 19 and 20) Estimated Usage, 15% | $ 2,100 |

*Not Shareable

| | |
|---|---|
| Net Costs to Sackville (Dists. 16, 19 and 20) | $ 2,702 |

(6) Settlement Act

Costs in this Program are minimal, and are likely to balance off.

(7) Children's Aid Society Grant

With respect to Item #7, Children in Care, total Halifax County budget for this Program equates $30,000.

| | |
|---|---|
| Sackville (Dists. 16, 19 and 20) Represent Approx. 15% of Such Caseload and Warrants an Assignment of | $ 4,500 |
| Net Cost to Sackville (Dists. 16, 19 and 20) for this Program | $ 4,500 |

(8) General Assistance and Homes for Special Care

With respect to Item #8, General Assistance, the following information relative to 1986 might be useful.

Average Monthly Caseload in Study Area - 271

| | |
|---|---|
| Total Expenditure for this Program in 1986 for Study Area (Dists. 16, 19 and 20) was | $1,097,000 |
| Total Halifax County Expenditure in 1986 for this Program | $6,220,000 |
| Provincially Shareable Budget at 78% | $4,929,000 |
| Provincially Shareable Budget at 50% | $1,291,000 |

(8) General Assistance and Homes for Special Care (Cont'd)

Sackville (Dists. 16, 19 and 20) Represent 18% of Entire General Assistance Caseload (Monthly Avg. 1,550)

| | |
|---|---|
| 18% of $1,291,000 Overexpenditure = | $232,000 |
| $232,000 Shareable at 50% = | $116,000 |
| $865,000 Shareable at 78% = | $190,300 |
| $1,097,000 | $306,300 |
| Net Costs for General Assistance Program for Sackville (Dists. 16, 19 and 20) | $306,300 |

With respect to Homes for Special Care, the following information relating to 1986 might be useful.

| | |
|---|---|
| Average Monthly Caseload in Study Area (Dists. 16, 19 and 20) was 31 | |
| Total Yearly Expenditure in Study Area | $386,000 |
| Total Halifax County Expenditure for this Program | $5,288,000 |
| Provincially Shareable Budget at 66 2/3 | $5,032,000 |
| Overexpenditure of Non-shareable | $ 253,000 |
| Sackville (Dists. 16, 19 and 20) Represents 8% of Total County Caseload of 380 | |
| 8% of Overexpenditure of Non-shareable | $ 20,240 |
| Total Expenditure for this Program in Study Area (Dists. 16, 19 and 20) - $365,760 Shareable @ 66 2/3% | $ 121,920 |
| $20,240 Non-shareable | $ 20,240 |
| Net Costs for this Program | $ 142,160 |

In addition to the net costs figures herein explained, Senior Citizens Housing and the Halifax County Municipality's contribution to that Program reflect a Municipal expenditure for the Study Area (Dists. 16, 19 and 20) of $27,000. Not included in these cost figures is the dollars associated with Tax Relief approvals for some eleven constituents in the Study Area.

It might be useful to bear in mind that Social Services costs in our major programs, namely, General Assistance and Homes for Special Care, have increased substantially over 1986 figures, and could impact significantly in increased net costs in 1987 for the Study Area.

Yours sincerely,

Edward C. Mason, M.S.W.,
Director of Social Services

ECM/mp.

## SOCIAL SERVICES

## SACKVILLE DISTRICTS #16, 19 & 20

| | | GROSS | NET |
|---|---|---|---|
| 1. | Administration | $199,050 | $ 62,711 |
| 2. | Homemaker Program | 24,480 | 5,934 |
| 3. | Provincial Child Care Costs | (Dept. of Municipal Affairs to Obtain Costs) | |
| 4. | Shelters/Transition Houses | 9,360 | 4,680 |
| 5. | Grants | 4,836 | 2,702 |
| 6. | Settlement Act | (Costs in This Program Minimal and Likely to Balance Off) | |
| 7. | Children's Aid Society | 4,500 | 4,500 |
| 8. | General Assistance | 1,097,000 | 306,300 |
| | Homes for Special Care | 386,000 | 142,160 |
| 9. | Senior Citizens Housing | 27,000 | 27,000 |
| | TOTAL | $1,752,226 | $555,987 |

APPENDIX NO. 17A (ii)

# Halifax County Municipality

Dept. of Social Services

Administration Centre
2750 Dutch Village Road
Halifax, Nova Scotia B3L 4K3
902-453-7425

158

July 28, 1987

Ms. Barbara Jones-Gordon
Dept. of Municipal Affairs
Province of Nova Scotia
13th Floor, Maritime Centre
Halifax, NS

Dear Ms. Jones-Gordon:

As a follow up to our letter of July 15, relative to the provision of Social Services to Districts 16, 19, and 20, and after careful consultation with Ken Wilson, Director of Finance for the Municipality of the County of Halifax, I submit additional information which might be even more helpful in determining realistic cost figures should Districts 16, 19, and 20 at some point in the future deliver their own Social Service Program.

In the area of administration, senior staff in the Finance Department, including Ken Wilson, the Director, felt that our projected cost figures submitted in our July 15, 1987 letter bordered on the conservative. This could well be true. Certain positions, such as our Family Therapist and our Eligibility Review Officer, are presently utilized by Districts 16, 19, and 20 in the order of 25%. Should these districts opt to provide the same service level themselves, as now provided, they might have to provide full-time positions rather than the 25% usage of the existing salaries as estimated in our July 15, 1987 letter.

As well, clerical support figures might be above the $15,000 guidelines quoted, and perhaps an increased projection in line with other County Departments, as submitted, might be appropriate.

It is, however, in the area of the General Assistance Program that a more intense review should be considered. We mentioned in our July 15, 1987 letter that we have experienced substantial cost increases over 1986 figures in that Program. In real dollars, the first six months of 1987 has seen an expenditure of $804,000 in Districts 16, 19, and 20 by comparison to an

. . . 2

expenditure of $536,000 over the corresponding period in 1986. Additionally, there has been a monthly caseload increase of approximately 80 such cases over the corresponding period in 1986. This trend, I might add, has been typical of this Program in the entire Metro region.

However, inasmuch as these additional costs in the General Assistance Program would be shareable, but at a 50% level, a net additional cost to Districts 16, 19, and 20 would be very significant.

In summary, in 1987 dollars a further administrative gross cost of about $40,000 to $50,000 might be accurate. Net costs would translate into some additional $20,000 to $25,000.

In terms of General Assistance, 1987 dollars might see an additional gross expenditure of approximately $500,000 over 1986 costs, shareable at 50%, leaving Districts 16, 19, and 20 to pick up an additional $250,000 net costs in the 1987 year.

While it is difficult to project this Program accurately, the likelihood of gross costs lessening would be remote, and one would have to take this into consideration when projecting costs in the future years.

I do hope this additional information will assist you in accurately portraying the cost of the provisions of Social Services to Districts 16, 19, and 20. Please conctact myself or Mr. Ken Wilson if you have any inquiries.

Yours sincerely,

Edward C. Mason, M.S.W.
Director of Social Services

ECM/wc

c.c. Mr. Ken Meech
Cheif Administrative Officer

Mr. Ken Wilson
Director of Finance

**APPENDIX NO. 17B**
**SOCIAL SERVICES: CHILDREN IN CARE**
**Account #25790**

There are three possible costs associated with Children in Care, each requiring a different financial obligation from the municipal unit.

(1) Permanent Care and Custody
- Municipality pays 50% of the per diem costs.

(2) Temporary Care and Custody
- Municipality pays 100% of the per diem costs.

(3) Voluntary Care and Custody
- Municipality incurs no costs, Province pays 100%.

The financial figures supplied by the Provincial Dept. of Social Services apply to a specified catchment area, and exclude the Town of Bedford's costs. The catchment area's population of approximately 80,000 includes the Town of Bedford, and extends from Hubbard's in the County of Halifax to Meagher's Grant. To determine the costs attributable to the Study area, the following calculation was used:

| | | |
|---|---|---|
| (1) | Catchment area' Population: | 80,000 |
| | Less Town of Bedford's population: | - 8,010 |
| | Total area population: | 71,990 |
| (2) | Ratio of Study Area's Population to Catchment's Area's | 26,000 / 71,990 |
| | | = 36% |

| | | 1986 Costs Catchment Area (excluding Bedford) | Study Area (36%) |
|---|---|---|---|
| (3) | Total Cost of Children in Permanent Care | $69,016.45 | $24,845.92 |
| (4) | Total Cost of Children in Temporary Care | $14,274.90 | $ 5,138.96 |
| (5) | Total Costs | $83,291.35 | $29,984.88 |

The amount apportioned to the Study Area totals $29,984.88.

**APPENDIX NO. 18**
**INDUSTRIAL PARKS AND COMMISSIONS**
**Account #26610**

| | |
|---|---|
| Salaries and Benefits | |
| Promotions Coordinator | $30,000 |
| Secretary/Administrative Assistant | 18,000 |
| Rent and Telephone | 8,733 |
| Office Supplies and Expenses | 7,766 |
| Promotion | 28,136 |
| Commission Expense | 2,224 |
| Miscellaneous | 643 |
| | $95,502 |

These expenditures are based on actual costs incurred by the Town of Bedford in 1986 for their Economic Development Commission.

APPENDIX NO 19A
RECREATION
ESTIMATED EXPENDITURES
DIST.16,19,20
ACCOUNT #27000

| | Expenses |
|---|---|
| **ADMINISTRATION** | |
| Salaries and Benefits | 99,780 |
| Facility Manager | 25,200 |
| Secretary(2) | 27,000 |
| Bookkeeper | 18,000 |
| Office Equipment | 1,485 |
| Office Supplies | 5,469 |
| Telephone | 4,500 |
| Staff Training | 549 |
| Staff Expenses | 3,600 |
| Postage | 1,350 |
| Van | 2,430 |
| Insurance | 315 |
| Bank Charges | 900 |
| Accounting | 1,800 |
| Total | 192,379 |
| **PROGRAM** | |
| Youth | 43,520 |
| Adult | 36,143 |
| Senior | 4,884 |
| Special Programs | 10,319 |
| Summer | 54,683 |
| Additional Staff | 45,000 |
| Sports Programme,Parks Equipment & Playground | 18,000 |
| Total | 212,549 |
| **FIELD MAINTENANCE** | |
| Salaries and Benefits | 18,748 |
| Field Repairs | 1,231 |
| Equipment Repairs | 1,361 |
| Johnny on the Spot | 382 |
| Maintenance | 1,864 |
| Transportation | 1,543 |
| New Equipment | 450 |
| Water Utility | 155 |
| Insurance | 570 |
| Additional Staff | 54,000 |
| Total | 80,303 |
| Parkland Maintenance (Recoverable) | 15,000x |
| Total | 65,303 |

| ARENA | |
|---|---|
| Salaries and Benefits | 53,100 |
| Equipment | 3,600 |
| General Repairs | 8,100 |
| Gas & Oil | 3,150 |
| Electricity | 40,500 |
| Plant Repairs | 6,300 |
| Sanitary | 3,600 |
| Water | 3,420 |
| Snow,Ice and Garbage | 1,800 |
| Paint | 1,800 |
| Insurance | 3,600 |
| Staff Expenses | 900 |
| Total | 129,870 |

| AQUATIC AND FITNESS | |
|---|---|
| Advertising | 9,000 |
| Power and Fuel | 81,000 |
| Insurance | 27,000 |
| Building Maintenance | 14,400 |
| Pool Chemicals | 13,500 |
| Sanitary | 5,400 |
| Water | 3,600 |
| Salaries(Aquatic and Fitness) | 180,000 |
| Maintenance Salaries | 90,000 |
| Snow, Ice and Garbage | 2,250 |
| Total | 426,150 |

| | |
|---|---|
| GRAND TOTAL | 1,026,250 |

| | | |
|---|---|---|
| Recoverables -Engineering and Works (grass cutting -sidewalk medians)* | | 7,000 |
| -School Board (grass cutting -schools) | | 8,000 |
| | Total | 15,000 |

*Approximate figure obtained from Mr. John Markesino,Halifax County Recreation Department

SOURCE:

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Estimated expenditures provided by Sackville Recreation

APPENDIX NO. 19B
RECREATION: ESTIMATED REVENUES
Account #14700

| | Total | 90% of Total |
|---|---|---|
| Sackville Recreation Program Fees | $110,036 | $ 99,033 |
| Sports Stadium | | |
| Ice Rentals | 163,800 | 147,420 |
| Food Concessions & Advertising | 54,000 | 48,600 |
| Memberships | 200,000 | 180,000 |
| Fitness Classes | 30,000 | 27,000 |
| Swim Lessons | 120,000 | 108,000 |
| Public Swims | 60,000 | 54,000 |
| Pool Rentals | 70,000 | 63,000 |
| | $807,836 | $727,052 |

Sackville Recreation provides services for Districts 15, 16, 18, 19 and 20. Mr. Denis Huck, Executive Director for Sackville Recreation suggested a 10% decrease on the expenditure side of the recreation budget would provide a fairly accurate description of the cost of services provided in the Study Area. A similar approach was used for the revenue side with the result that revenues from the sale of services represent 90% of the total actual and projected revenues for recreation in the area.

Source:

Sackville Recreation

**APPENDIX 20A**
**DEBENTURE AND PRINCIPAL INTEREST**
**Account #28121/#28131**

Start Up Capital Costs - Sackville 1986

| | | | |
|---|---|---|---|
| **General Government** | | | |
| Office Equipment | $108,700 | 5 yrs | |
| Computer System | 100,000 | 5 yrs | 208,700 |
| **Protective** | | | |
| Police cars (6) @ $14,300 | 85,000 | 5 yrs | |
| Radar Detection Equipment | 9,000 | 5 yrs | |
| Furnishings | 22,850 | 5 yrs | |
| T.V. Monitor | 10,000 | 5 yrs | |
| Communication System | 115,000 | 5 yrs | 241,850 |
| **Transportation** | | | |
| Equipment Vehicles | 524,660 | 10 yrs | |
| Paving Projects | 478,874 | 10 yrs | |
| Salt Dome | 90,000 | 5 yrs | 1,093,534 |
| **Recreation** | | | |
| Equipment | 30,000 | 5 yrs | |
| Sports Stadium | $2,183,000* | 20 yrs | 2,213,000 |
| | | | $3,757,084 |

Assume borrowings from Municipal Finance Corp. at 10%. Yearly payments would be:

| | | | | | |
|---|---|---|---|---|---|
| $ 570,550 | for 5 yrs | Principal | $114,110 | Interest | $ 57,055 |
| $1,003,534 | for 10 yrs | Principal | $100,353 | Interest | $100,353 |
| *$2,183,000 | for 20 yrs | Principal | $109,166 | Interest | $218,333 |
| | Acct.# 28131, | | $323,629 | Acct.#28121 | $375,741 |

* Costs are based on proposed cost of $5 million with assumed cost sharing arrangement

| | |
|---|---|
| Province | $1,666,666 |
| Private Funds | 1,000,000 |
| Lakehead | 150,000 |

APPENDIX NO. 20B
EXISTING DEBT CHARGES
Account #28132

| Annual Principal and Interest Costs | Source | |
|---|---|---|
| Collector and Truck System | Area Rate STAT pg. 2.2 | $ 27,204 |
| Millcove Treatment Plant | Area Rate STAT pg. 2.3 | 190,143 |
| Fire Department | Area Rate STAT pg. 8.1 | 72,176 |
| Fire Capital Costs | Trial Balance pg. 125 | 10,804 |
| | | 37,250 |
| | | 15,578 |
| | | 7,778 |
| | | $360,933 |

APPENDIX NO. 21
UNCOLLECTIBLE TAXES
Account #28211

Under the accounting manual, the operating budget must include an amount sufficient to provide for all uncollected taxes and rates at the end of the year.

To estimate Study Area's allowance for uncollectables, using figures from Halifax County, we took a 3 year percent ratio of tax arrears to tax billings and applied the average to the tax levy (see Schedule A), then made adjustments for the Study Area's 1986 total arrears and tax write off as follows:

Study Area

| Year | Total Tax Arrears | Total Tax Billings | Percentage Arrears/Billings |
|---|---|---|---|
| 1984 | 642,293 | 5,881,384 | 11% |
| 1985 | 671,955 | 6,450,495 | 10% |
| 1986 | 668,077 | 7,450,520 | 9% |
| Total: | 1,982,325 | 19,782,399 | 10% |

Halifax County

| Year | Total Tax write off | Total Tax Arrears | Percentage WriteOff/Arrears |
|---|---|---|---|
| 1984 | 148,118 | 3,196,938 | 5% |
| 1985 | 49,108 | 2,645,964 | 2% |
| 1986 | 50,055 | 2,415,036 | 2% |
| Total: | 247,281 | 8,257,938 | 3% |

Study Area

| | | |
|---|---|---|
| 1986 tax levy - (See Schedule A) | 11,573,600 | |
| Estimated reserve account, end of year (11,573,600 X 10%) | | 1,157,360 |
| Less: Opening Balance equal to 1986 actual taxes receivable | | (668,077) |
| Less: 1986 Estimate of Study Area's tax write off: $668,077 X 3% | | ( 20,005) |
| Estimated provision for uncollectable taxes - Account #28211 | | 469,278 |
| Estimated provision rounded to the nearest one thousand | | 469,000 |

APPENDIX NO. 22
METRO AREA COST SHARING ARRANGEMENTS
Account #28300/28400

Costs of operating a number of joint services are shared by metro units on the basis of uniform assessment. These include, Joint Expenditure Board, Court House Commission, Halifax Port Commission, Metropolitan Authority - Administration, Metropolitan Area Planning Commission (MAPC) and Metropolitan Authority-Correctional Centre (First 3 months of 1986, prior to provincial takeover).

The uniform assessment percent split between the Study Area and Halifax County without Districts 16, 19 and 20 is as follows:

| | 1986 Uniform Asmt | Percent Share |
|---|---|---|
| Hfx. Co. (without Dist. 16,19, 20) | 1,634,873,737 | 81.73% |
| Study Area | 365,398,392 | 18.27% |
| Total Hfx. Co. | 2,000,272,129 | 100.00% |

---

Applying the uniform assessment percentage to figures from 1986 Halifax County financial statements, and rounding to the nearest one thousand dollars:

| Program | 1986 Halifax Co. Contribution (Actual) | 1986 Study Area Calculated Share |
|---|---|---|
| 28410 Metropolitan Authority (Administration) | $75,027 | $14,000 |
| Metropolitan Authority (Cor'etn Ctr..1st 3 mos) | 286,415 | 52,000 |
| 28320 Joint Expenditure Board | 51,914 | 9,000 |
| 28422 Court House Commissions | 222,982 | 41,000 |
| 28461 Metropolitan Area Planning Commission | 29,462 | 5,000 |
| 28490 Halifax Port Commission | 65,000 | 12,000 |
| Total: | $730,800 | $133,000 |

APPENDIX NO. 23
1986 CORRECTIONS CONTRIBUTION APPLICABLE TO STUDY AREA
ACCOUNT NO. 28421

PART I

The dwelling units and uniform assessment percent split between the Study Area and the remainder of Halifax County are respectively : 18.27% and 18.23%. Applying 18% to the County's base year costs, we have the following:

| Halifax Co Base Year Costs | Hfx Co(Remainder) Calculated Base Year Costs | Study Area Calculated Base Year Costs |
|---|---|---|
| 1,102,346 | 903,924 | 198,422 |

Calculation of Formula-based Mandatory Contribution
For Fiscal Year April 1, 1986 to March 31, 1987.

| | |
|---|---|
| Total Municipal Contribution(All Units) | 11,239,957 |
| Total Uniform Assessment(All Units) | 18,054,361,071 |
| Total Dwelling Units(All Units) | 335,253 |

Calculation

| | |
|---|---|
| Based on Uniform Assessment | |
| ((11,239,957 x 50%)/18,054,361,071) x 1,984,716,513 | 113,742 |
| Based on Dwelling Units | |
| ((11,239,957 x 50%)/335,253) x 7,192 | 120,562 |
| Total contribution calculated | 234,304 |

Applicable Contribution By Study Area

Since base year costs are less than the formula-calculated amount, the applicable contribution by Study Area is the base year amount

| | |
|---|---|
| Base year Costs | 198,422 |
| Provincial Expenditure Guarantee | 35,882 |
| Total | 234,304 |

PART II

Study Area share of Corrections contribution to Metropolitan Authority
(First 3 months only)

| | |
|---|---|
| Total County Contribution | 286,415 |
| Study Area share (based on 18.27% uniform asmt) | 52,321 |

Combining and Adjusting Results from Part I & Part II

The Province took over corrections effective April 1, 1986. In the case of Study Area, the contribution recoverable under Corrections Act for fiscal year 1986/1987 comes to: $ 198,422.

| Study Area Total Share for calendar year 1986: | | $ |
|---|---|---|
| First 3 months | | 52,321 |
| Last 9 months | 9/12 x $198,422 = | 148,817 |
| Total | | 201,137 |

APPENDIX NO. 23
CORRECTIONS CONTRIBUTION
Account #28421

## Municipal Contribution to Corrections

The Corrections Act requires municipalities to contribute toward the costs of correction facilities. In the first year, following the provincial takeover, municipalities were in all to raise $11.24 million, which was their total costs for corrections in 1984. Individual municipal costs making up the sum are termed "base year" costs, and these are shown in Schedule B of the legislation.

Three factors determine the amount contributed by each unit. These are: uniform assessment, dwelling units, and a provincial expenditure guarantee. One half of the costs ($5.62 million in 1986) is raised on the basis of uniform assessment while the other half ($5.62 million) is apportioned on the basis of dwelling units.

The provincial expenditure guarantee is intended to cushion municipalites against sudden increases in expenditure caused by the new contribution formula. It is calculated anew each year for a five year period of transition. In 1986, the Province absorbed calculated municipal costs that were in excess of base year costs of the municipality.

Details showing contribution for corrections that would hav
e been applicable to the Study Area are shown below:

**APPENDIX NO. 24**
**APPROPRIATION TO THE SCHOOL BOARD**
**Account #28477**

The total uniform assessment for the Halifax County - Bedford District School Board, assuming that Sackville is a separate municipal unit, is broken down as follows:

| | |
|---|---|
| Halifax County | $1,634,873,737 |
| Bedford | 267,082,153 |
| Sackville (Dist. 16, 19 and 20) | 365,398,392 |
| | $2,267,354,282 |

The education tax rate for 1986 was 41 cents per $100 of uniform assessment resulting in the following mandatory contributions for each municipal unit:

| | |
|---|---|
| Halifax County | $6,702,982 |
| Bedford | 1,095,037 |
| Sackville (Dist. 16, 19 and 20) | 1,498,133 |
| | $9,296,152 |

The additional contribution of each municipal unit to the school board was calculated on the basis of the students resident in the municipality. The following was used to determine the percent of resident student population in the Study Area:

| | |
|---|---|
| 1986 Student Populaticn Districts 16, 19 and 20 | 6,370 |
| Students from Study Area attending Sir John A. | 60 |
| Subtotal | 6,430 |
| Less: | |
| Students from Lucasville attending school in Sackville | 61 |
| Students from Beaverbank attending school in Sackville | 298 |
| Total Students Resident in Study Area | 6,071 |
| Total Halifax County - Bedford District School Board | 28,607 |
| Percent of Students Resident in Study Area to Total Board | 21.22% |

Figures obtained from the Halifax County - Bedford District School Board budget show Bedford's percent of students resident in the Study Area to the total board as 5.30% leaving Halifax County as 73.48%.

The total supplementary costs for 1986 were $5,977,875 with the units each contributing the following:

| | |
|---|---|
| Halifax County | $4,392,543 |
| Bedford | 316,827 |
| Sackville (Dist. 16, 19 and 20) | 1,268,505 |
| | $5,977,875 |

The total appropriation to the School Board for each municipal unit would then be:

| | |
|---|---|
| Halifax County | $11,095,525 |
| Bedford | 1,411,864 |
| Sackville (Dist. 16, 19 and 20) | 2,766,683 |
| | $15,274,027 |